



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Valier Village

Unit Code: 028/060/32

County: FRANKLIN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$749,897

Equalized Assessed Valuation: \$2,020,065

Population: 662

Employees:

Full Time: 5

Part Time:

Salaries Paid: \$70,181

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$270,704	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$409	\$2,087	\$357
Revenue Collected During FY 05:	\$342,226	\$263,756	\$104,910
Expenditures During FY 05:	\$339,041	\$237,532	\$100,347
Per Capita Revenue:	\$517	\$4,487	\$246
Per Capita Expenditures:	\$512	\$4,086	\$239
Revenues over (under) Expenditures:	\$3,185	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	79.99%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$271,204	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$410	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,807	\$63,201	\$
Total Unrestricted Net Assets:	\$213,397	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$494,035	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$746	\$14,062	\$428
Revenue Collected During FY 05:	\$204,031	\$246,713	\$67,356
Expenditures During FY 05:	\$142,121	\$244,927	\$81,136
Per Capita Revenue:	\$308	\$6,806	\$165
Per Capita Expenditures:	\$215	\$6,520	\$190
Operating Income (loss):	\$61,910	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	641.36%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$911,508	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,377	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Valley City Village

Unit Code: 075/095/32

County: PIKE

Fiscal Year End: 4/30/2005

Accounting Method: Cash

Appropriation or Budget: \$10,337

Equalized Assessed Valuation: \$164,260

Population: 26

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$65,861	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$2,533	\$2,087	\$357
Revenue Collected During FY 05:	\$4,459	\$263,756	\$104,910
Expenditures During FY 05:	\$6,411	\$237,532	\$100,347
Per Capita Revenue:	\$172	\$4,487	\$246
Per Capita Expenditures:	\$247	\$4,086	\$239
Revenues over (under) Expenditures:	-\$1,952	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	996.86%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$63,909	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$2,458	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$64,009	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Valmeyer Village

Unit Code: 067/030/32

County: MONROE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,991,672

Equalized Assessed Valuation: \$15,154,967

Population: 960

Employees:

Full Time: 3

Part Time: 13

Salaries Paid: \$184,997

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$142	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$	\$2,087	\$357
Revenue Collected During FY 05:	\$391,742	\$263,756	\$104,910
Expenditures During FY 05:	\$893,891	\$237,532	\$100,347
Per Capita Revenue:	\$408	\$4,487	\$246
Per Capita Expenditures:	\$931	\$4,086	\$239
Revenues over (under) Expenditures:	-\$502,149	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	16.99%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$151,863	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$158	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$67,828	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,065,863	\$409,042	\$26,000
Per Capita Debt:	\$1,110	\$6,116	\$59
General Obligation Debt over EAV:	6.04%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,161,066	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$3,293	\$14,062	\$428
Revenue Collected During FY 05:	\$501,559	\$246,713	\$67,356
Expenditures During FY 05:	\$448,172	\$244,927	\$81,136
Per Capita Revenue:	\$522	\$6,806	\$165
Per Capita Expenditures:	\$467	\$6,520	\$190
Operating Income (loss):	\$53,387	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	723.57%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$3,242,850	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$3,378	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Vandalia City**

Unit Code: **026/040/30**

County: **FAYETTE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,971,726**

Equalized Assessed Valuation: **\$44,145,776**

Population: **7,000**

Employees:

Full Time: **52**

Part Time: **45**

Salaries Paid: **\$1,893,109**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$182,320	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$26	\$421	\$302
Revenue Collected During FY 05:	\$4,649,425	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,327,132	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$664	\$630	\$495
Per Capita Expenditures:	\$475	\$602	\$497
Revenues over (under) Expenditures:	\$1,322,293	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	78.67%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,617,498	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$374	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$476,451	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,850,720	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,069,650	\$6,504,798	\$1,594,130
Per Capita Debt:	\$296	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,904,191	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$272	\$1,039	\$690
Revenue Collected During FY 05:	\$1,775,927	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$2,166,502	\$2,093,056	\$920,282
Per Capita Revenue:	\$254	\$387	\$255
Per Capita Expenditures:	\$310	\$358	\$250
Operating Income (loss):	-\$390,575	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	550.87%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$11,934,683	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,705	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Varna Village

Unit Code: 059/035/32

County: MARSHALL

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$331,000

Equalized Assessed Valuation: \$3,315,534

Population: 433

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$33,623

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$271,220	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$626	\$2,087	\$357
Revenue Collected During FY 05:	\$140,730	\$263,756	\$104,910
Expenditures During FY 05:	\$230,285	\$237,532	\$100,347
Per Capita Revenue:	\$325	\$4,487	\$246
Per Capita Expenditures:	\$532	\$4,086	\$239
Revenues over (under) Expenditures:	-\$89,555	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	78.89%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$181,665	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$420	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,024	\$63,201	\$
Total Unrestricted Net Assets:	\$157,641	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$99,176	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$229	\$14,062	\$428
Revenue Collected During FY 05:	\$71,365	\$246,713	\$67,356
Expenditures During FY 05:	\$85,569	\$244,927	\$81,136
Per Capita Revenue:	\$165	\$6,806	\$165
Per Capita Expenditures:	\$198	\$6,520	\$190
Operating Income (loss):	-\$14,204	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	99.30%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$84,972	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$196	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Venedy Village**

Unit Code: **095/060/32** County: **WASHINGTON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,340**

Equalized Assessed Valuation: **\$822,349**

Population: **143**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$38,451	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$269	\$2,087	\$357
Revenue Collected During FY 05:	\$30,072	\$263,756	\$104,910
Expenditures During FY 05:	\$28,563	\$237,532	\$100,347
Per Capita Revenue:	\$210	\$4,487	\$246
Per Capita Expenditures:	\$200	\$4,086	\$239
Revenues over (under) Expenditures:	\$1,509	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	139.90%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$39,960	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$279	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$39,960	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Venice City

Unit Code: 057/120/30

County: MADISON

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,779,574

Equalized Assessed Valuation: \$12,067,268

Population: 2,580

Employees:

Full Time: 40

Part Time: 7

Salaries Paid: \$628,629

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,051,338	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$407	\$421	\$302
Revenue Collected During FY 05:	\$2,122,259	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,806,519	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$823	\$630	\$495
Per Capita Expenditures:	\$700	\$602	\$497
Revenues over (under) Expenditures:	\$315,740	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	75.67%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,367,078	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$530	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,367,078	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$45,253	\$6,504,798	\$1,594,130
Per Capita Debt:	\$18	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$	\$1,039	\$690
Revenue Collected During FY 05:	\$	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$	\$2,093,056	\$920,282
Per Capita Revenue:	\$	\$387	\$255
Per Capita Expenditures:	\$	\$358	\$250
Operating Income (loss):	\$	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	0.00%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Vergennes Village

Unit Code: 039/060/32

County: JACKSON

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$117,020

Equalized Assessed Valuation: \$1,232,883

Population: 491

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: \$28,368

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$66,839	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$136	\$2,087	\$357
Revenue Collected During FY 05:	\$67,070	\$263,756	\$104,910
Expenditures During FY 05:	\$88,605	\$237,532	\$100,347
Per Capita Revenue:	\$137	\$4,487	\$246
Per Capita Expenditures:	\$180	\$4,086	\$239
Revenues over (under) Expenditures:	-\$21,535	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	51.13%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$45,304	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$92	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$45,304	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$782,877	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,594	\$14,062	\$428
Revenue Collected During FY 05:	\$118,379	\$246,713	\$67,356
Expenditures During FY 05:	\$124,267	\$244,927	\$81,136
Per Capita Revenue:	\$241	\$6,806	\$165
Per Capita Expenditures:	\$253	\$6,520	\$190
Operating Income (loss):	-\$5,888	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	625.26%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$776,989	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,582	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Vermilion Village**

Unit Code: **023/045/32** County: **EDGAR**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,575**

Equalized Assessed Valuation: **\$1,100,482**

Population: **231**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$13,505**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$164,694	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$713	\$2,087	\$357
Revenue Collected During FY 05:	\$34,426	\$263,756	\$104,910
Expenditures During FY 05:	\$54,358	\$237,532	\$100,347
Per Capita Revenue:	\$149	\$4,487	\$246
Per Capita Expenditures:	\$235	\$4,086	\$239
Revenues over (under) Expenditures:	-\$19,932	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	257.32%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$139,876	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$606	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$139,877	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$217,311	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$941	\$14,062	\$428
Revenue Collected During FY 05:	\$33,388	\$246,713	\$67,356
Expenditures During FY 05:	\$34,235	\$244,927	\$81,136
Per Capita Revenue:	\$145	\$6,806	\$165
Per Capita Expenditures:	\$148	\$6,520	\$190
Operating Income (loss):	-\$847	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	618.50%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$211,744	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$917	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Vermont Village**

Unit Code: **029/105/32** County: **FULTON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$489,871**

Equalized Assessed Valuation: **\$2,501,053**

Population: **792**

Employees:

Full Time: **2**

Part Time: **15**

Salaries Paid: **\$98,764**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$158,286	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$200	\$2,087	\$357
Revenue Collected During FY 05:	\$1,044,418	\$263,756	\$104,910
Expenditures During FY 05:	\$519,519	\$237,532	\$100,347
Per Capita Revenue:	\$1,319	\$4,487	\$246
Per Capita Expenditures:	\$656	\$4,086	\$239
Revenues over (under) Expenditures:	\$524,899	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	187.97%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$976,562	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$1,233	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$976,562	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$210,000	\$409,042	\$26,000
Per Capita Debt:	\$265	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$743,548	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$939	\$14,062	\$428
Revenue Collected During FY 05:	\$131,614	\$246,713	\$67,356
Expenditures During FY 05:	\$227,458	\$244,927	\$81,136
Per Capita Revenue:	\$166	\$6,806	\$165
Per Capita Expenditures:	\$287	\$6,520	\$190
Operating Income (loss):	-\$95,844	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	290.06%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$659,754	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$833	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Vernon Village**

Unit Code: **058/065/32** County: **MARION**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,003**

Equalized Assessed Valuation: **\$718,149**

Population: **178**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$7,150**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$60,791	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$342	\$2,087	\$357
Revenue Collected During FY 05:	\$25,383	\$263,756	\$104,910
Expenditures During FY 05:	\$32,141	\$237,532	\$100,347
Per Capita Revenue:	\$143	\$4,487	\$246
Per Capita Expenditures:	\$181	\$4,086	\$239
Revenues over (under) Expenditures:	-\$6,758	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	168.11%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$54,033	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$304	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$54,033	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$113,981	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$640	\$14,062	\$428
Revenue Collected During FY 05:	\$39,443	\$246,713	\$67,356
Expenditures During FY 05:	\$39,349	\$244,927	\$81,136
Per Capita Revenue:	\$222	\$6,806	\$165
Per Capita Expenditures:	\$221	\$6,520	\$190
Operating Income (loss):	\$94	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	289.40%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$113,876	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$640	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Vernon Hills Village

Unit Code: 049/190/32 **County:** LAKE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$26,783,364

Equalized Assessed Valuation: \$1,006,160,301

Population: 23,353

Employees:

Full Time:	115
Part Time:	10
Salaries Paid:	\$10,598,633

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$19,544,781	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$837	\$421	\$302
Revenue Collected During FY 05:	\$19,620,398	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$18,005,926	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$840	\$630	\$495
Per Capita Expenditures:	\$771	\$602	\$497
Revenues over (under) Expenditures:	\$1,614,472	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	118.06%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$21,258,413	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$910	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,350,367	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$21,540,099	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$12,192,348	\$6,504,798	\$1,594,130
Per Capita Debt:	\$522	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$797,823	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$34	\$1,039	\$690
Revenue Collected During FY 05:	\$611,738	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$597,455	\$2,093,056	\$920,282
Per Capita Revenue:	\$26	\$387	\$255
Per Capita Expenditures:	\$26	\$358	\$250
Operating Income (loss):	\$14,283	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	135.93%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$812,106	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$35	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **GRUNDY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$986,500**

Equalized Assessed Valuation: **\$2,355,811**

Population: **257**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$8,600**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$131,805	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$513	\$2,087	\$357
Revenue Collected During FY 05:	\$57,580	\$263,756	\$104,910
Expenditures During FY 05:	\$45,983	\$237,532	\$100,347
Per Capita Revenue:	\$224	\$4,487	\$246
Per Capita Expenditures:	\$179	\$4,086	\$239
Revenues over (under) Expenditures:	\$11,597	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	300.99%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$138,402	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$539	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,486	\$63,201	\$
Total Unrestricted Net Assets:	\$34,916	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$60,599	\$246,713	\$67,356
Expenditures During FY 05:	\$101,509	\$244,927	\$81,136
Per Capita Revenue:	\$236	\$6,806	\$165
Per Capita Expenditures:	\$395	\$6,520	\$190
Operating Income (loss):	-\$40,910	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	4.03%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$4,090	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$16	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Versailles Village

Unit Code: 005/025/32

County: BROWN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$618,500

Equalized Assessed Valuation: \$1,619,355

Population: 567

Employees:

Full Time: 1

Part Time: 20

Salaries Paid: \$54,921

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$200,980	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$354	\$2,087	\$357
Revenue Collected During FY 05:	\$189,823	\$263,756	\$104,910
Expenditures During FY 05:	\$255,916	\$237,532	\$100,347
Per Capita Revenue:	\$335	\$4,487	\$246
Per Capita Expenditures:	\$451	\$4,086	\$239
Revenues over (under) Expenditures:	-\$66,093	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	126.36%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$323,384	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$570	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,543	\$63,201	\$
Total Unrestricted Net Assets:	\$174,002	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$625,429	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,103	\$14,062	\$428
Revenue Collected During FY 05:	\$81,918	\$246,713	\$67,356
Expenditures During FY 05:	\$84,235	\$244,927	\$81,136
Per Capita Revenue:	\$144	\$6,806	\$165
Per Capita Expenditures:	\$149	\$6,520	\$190
Operating Income (loss):	-\$2,317	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	695.95%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$586,230	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,034	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Victoria Village**

Unit Code: **048/060/32** County: **KNOX**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$222,950**

Equalized Assessed Valuation: **\$1,564,560**

Population: **324**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$37,905**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$237,674	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$734	\$2,087	\$357
Revenue Collected During FY 05:	\$60,870	\$263,756	\$104,910
Expenditures During FY 05:	\$40,614	\$237,532	\$100,347
Per Capita Revenue:	\$188	\$4,487	\$246
Per Capita Expenditures:	\$125	\$4,086	\$239
Revenues over (under) Expenditures:	\$20,256	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	581.81%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$236,297	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$729	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,335	\$63,201	\$
Total Unrestricted Net Assets:	\$204,284	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$243,666	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$752	\$14,062	\$428
Revenue Collected During FY 05:	\$62,871	\$246,713	\$67,356
Expenditures During FY 05:	\$71,958	\$244,927	\$81,136
Per Capita Revenue:	\$194	\$6,806	\$165
Per Capita Expenditures:	\$222	\$6,520	\$190
Operating Income (loss):	-\$9,087	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	407.11%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$292,948	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$904	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Vienna City**

Unit Code: **044/040/30** County: **JOHNSON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,395,200**

Equalized Assessed Valuation: **\$9,260,223**

Population: **1,234**

Employees:

Full Time: **15**

Part Time: **9**

Salaries Paid: **\$473,283**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,023,023	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$1,639	\$421	\$302
Revenue Collected During FY 05:	\$786,356	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,123,626	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$637	\$630	\$495
Per Capita Expenditures:	\$911	\$602	\$497
Revenues over (under) Expenditures:	-\$337,270	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	150.03%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,685,753	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$1,366	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,685,753	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$474,732	\$6,504,798	\$1,594,130
Per Capita Debt:	\$385	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,603,273	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$2,110	\$1,039	\$690
Revenue Collected During FY 05:	\$994,470	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,023,767	\$2,093,056	\$920,282
Per Capita Revenue:	\$806	\$387	\$255
Per Capita Expenditures:	\$830	\$358	\$250
Operating Income (loss):	-\$29,297	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	251.42%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,573,976	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$2,086	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Villa Grove City**

Unit Code: **021/045/30** County: **DOUGLAS**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,637,931**

Equalized Assessed Valuation: **\$16,290,849**

Population: **2,507**

Employees:

Full Time:	14
Part Time:	5
Salaries Paid:	\$467,477

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$697,162	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$278	\$421	\$302
Revenue Collected During FY 05:	\$1,139,654	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,690,074	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$455	\$630	\$495
Per Capita Expenditures:	\$674	\$602	\$497
Revenues over (under) Expenditures:	-\$550,420	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	30.02%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$507,403	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$202	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$208,714	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$298,689	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$3,358,745	\$6,504,798	\$1,594,130
Per Capita Debt:	\$1,340	\$1,022	\$486
General Obligation Debt over EAV:	3.07%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,021,877	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,205	\$1,039	\$690
Revenue Collected During FY 05:	\$757,195	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$2,259,619	\$2,093,056	\$920,282
Per Capita Revenue:	\$302	\$387	\$255
Per Capita Expenditures:	\$901	\$358	\$250
Operating Income (loss):	-\$1,502,424	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	67.24%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$1,519,453	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$606	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Villa Park Village

Unit Code: 022/100/32

County: DUPAGE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$30,878,204

Equalized Assessed Valuation: \$535,465,308

Population: 22,517

Employees:

Full Time: 154

Part Time: 337

Salaries Paid: \$10,809,069

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$7,091,520	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$315	\$421	\$302
Revenue Collected During FY 05:	\$18,081,966	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$18,418,526	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$803	\$630	\$495
Per Capita Expenditures:	\$818	\$602	\$497
Revenues over (under) Expenditures:	-\$336,560	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	36.66%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$6,752,842	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$300	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$8,501,885	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$8,300,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$369	\$1,022	\$486
General Obligation Debt over EAV:	1.55%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$22,114,029	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$982	\$1,039	\$690
Revenue Collected During FY 05:	\$3,796,043	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$4,533,315	\$2,093,056	\$920,282
Per Capita Revenue:	\$169	\$387	\$255
Per Capita Expenditures:	\$201	\$358	\$250
Operating Income (loss):	-\$737,272	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	471.59%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$21,378,875	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$949	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Viola Village

Unit Code: 066/050/32 **County:** MERCER

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$565,950

Equalized Assessed Valuation: \$7,816,470

Population: 964

Employees:

Full Time:	2
Part Time:	16
Salaries Paid:	\$108,590

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$154,486	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$160	\$2,087	\$357
Revenue Collected During FY 05:	\$219,781	\$263,756	\$104,910
Expenditures During FY 05:	\$211,127	\$237,532	\$100,347
Per Capita Revenue:	\$228	\$4,487	\$246
Per Capita Expenditures:	\$219	\$4,086	\$239
Revenues over (under) Expenditures:	\$8,654	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	131.09%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$276,768	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$287	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,963	\$63,201	\$
Total Unrestricted Net Assets:	\$173,805	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$463,235	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$481	\$14,062	\$428
Revenue Collected During FY 05:	\$107,210	\$246,713	\$67,356
Expenditures During FY 05:	\$148,105	\$244,927	\$81,136
Per Capita Revenue:	\$111	\$6,806	\$165
Per Capita Expenditures:	\$154	\$6,520	\$190
Operating Income (loss):	-\$40,895	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	445.70%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$660,110	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$685	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Virden City

Unit Code: 056/120/30

County: MACOUPIN

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,478,550

Equalized Assessed Valuation:

\$25,117,733

Population:

3,600

Employees:

Full Time:

23

Part Time:

18

Salaries Paid:

\$1,045,043

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$773,275	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$215	\$421	\$302
Revenue Collected During FY 05:	\$1,267,487	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,524,611	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$352	\$630	\$495
Per Capita Expenditures:	\$424	\$602	\$497
Revenues over (under) Expenditures:	-\$257,124	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	33.85%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$516,151	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$143	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$158,407	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$357,744	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$764,424	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$212	\$1,039	\$690
Revenue Collected During FY 05:	\$527,114	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$526,522	\$2,093,056	\$920,282
Per Capita Revenue:	\$146	\$387	\$255
Per Capita Expenditures:	\$146	\$358	\$250
Operating Income (loss):	\$592	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	145.30%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$765,016	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$213	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Virgil Village

Unit Code: 045/100/32

County: KANE

Fiscal Year End: 4/30/2005

Accounting Method: Cash

Appropriation or Budget: \$197,500

Equalized Assessed Valuation: \$55,590,150

Population: 266

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$13,275

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$167,411	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$629	\$2,087	\$357
Revenue Collected During FY 05:	\$93,423	\$263,756	\$104,910
Expenditures During FY 05:	\$175,368	\$237,532	\$100,347
Per Capita Revenue:	\$351	\$4,487	\$246
Per Capita Expenditures:	\$659	\$4,086	\$239
Revenues over (under) Expenditures:	-\$81,945	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	48.74%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$85,466	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$321	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$85,710	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Virginia City

Unit Code: 009/030/30 **County:** CASS

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$26,282,230

Equalized Assessed Valuation: \$10,876,431

Population: 1,728

Employees:

Full Time:	13
Part Time:	27
Salaries Paid:	\$376,668

Blended Component Units

Number Submitted = 3

Cemetery

Jennie Marr Dunaway Memorial Park

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,071,437	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$620	\$421	\$302
Revenue Collected During FY 05:	\$930,247	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,187,996	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$538	\$630	\$495
Per Capita Expenditures:	\$687	\$602	\$497
Revenues over (under) Expenditures:	-\$257,749	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	67.36%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$800,241	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$463	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$769,127	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$203,971	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,100,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$637	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$594,171	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$344	\$1,039	\$690
Revenue Collected During FY 05:	\$343,600	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$265,361	\$2,093,056	\$920,282
Per Capita Revenue:	\$199	\$387	\$255
Per Capita Expenditures:	\$154	\$358	\$250
Operating Income (loss):	\$78,239	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	258.46%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$685,857	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$397	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Volo Village**

Unit Code: **049/192/32** County: **LAKE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,510,965**

Equalized Assessed Valuation: **\$17,031,423**

Population: **600**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$87,216**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$499,676	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$833	\$2,087	\$357
Revenue Collected During FY 05:	\$1,231,601	\$263,756	\$104,910
Expenditures During FY 05:	\$1,362,915	\$237,532	\$100,347
Per Capita Revenue:	\$2,053	\$4,487	\$246
Per Capita Expenditures:	\$2,272	\$4,086	\$239
Revenues over (under) Expenditures:	-\$131,314	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	27.60%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$376,114	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$627	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$376,114	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wadsworth Village**

Unit Code: **049/195/32** County: **LAKE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,293,750**

Equalized Assessed Valuation: **\$138,293,638**

Population: **3,083**

Employees:

Full Time:	3
Part Time:	4
Salaries Paid:	\$240,954

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,080,281	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$350	\$421	\$302
Revenue Collected During FY 05:	\$1,575,428	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,281,545	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$511	\$630	\$495
Per Capita Expenditures:	\$416	\$602	\$497
Revenues over (under) Expenditures:	\$293,883	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	107.09%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,372,351	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$445	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$57,379	\$31,755	\$
Total Unreserved Funds:	\$1,314,972	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$	\$1,039	\$690
Revenue Collected During FY 05:	\$	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$	\$2,093,056	\$920,282
Per Capita Revenue:	\$	\$387	\$255
Per Capita Expenditures:	\$	\$358	\$250
Operating Income (loss):	\$	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	0.00%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Waggoner Village

Unit Code: 068/085/32

County: MONTGOME

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$121,689

Equalized Assessed Valuation: \$782,682

Population: 200

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: \$15,878

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$15,063	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$75	\$2,087	\$357
Revenue Collected During FY 05:	\$43,431	\$263,756	\$104,910
Expenditures During FY 05:	\$37,467	\$237,532	\$100,347
Per Capita Revenue:	\$217	\$4,487	\$246
Per Capita Expenditures:	\$187	\$4,086	\$239
Revenues over (under) Expenditures:	\$5,964	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	56.12%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$21,027	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$105	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,688	\$63,201	\$
Total Unrestricted Net Assets:	\$11,339	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$18,741	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$94	\$14,062	\$428
Revenue Collected During FY 05:	\$46,751	\$246,713	\$67,356
Expenditures During FY 05:	\$70,840	\$244,927	\$81,136
Per Capita Revenue:	\$234	\$6,806	\$165
Per Capita Expenditures:	\$354	\$6,520	\$190
Operating Income (loss):	-\$24,089	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	-7.55%	443.36%	314.89%
Ending Retained Earnings for FY 05:	-\$5,348	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	-\$27	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Walnut Village**

Unit Code: **006/115/32** County: **BUREAU**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,104,816**

Equalized Assessed Valuation: **\$12,640,590**

Population: **1,461**

Employees:

Full Time:	7
Part Time:	10
Salaries Paid:	\$239,756

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$998,875	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$684	\$421	\$302
Revenue Collected During FY 05:	\$610,280	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$650,518	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$418	\$630	\$495
Per Capita Expenditures:	\$445	\$602	\$497
Revenues over (under) Expenditures:	-\$40,238	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	176.51%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,148,247	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$786	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$731,958	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$309,989	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$625,113	\$6,504,798	\$1,594,130
Per Capita Debt:	\$428	\$1,022	\$486
General Obligation Debt over EAV:	0.84%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,132,880	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$775	\$1,039	\$690
Revenue Collected During FY 05:	\$272,501	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$284,505	\$2,093,056	\$920,282
Per Capita Revenue:	\$187	\$387	\$255
Per Capita Expenditures:	\$195	\$358	\$250
Operating Income (loss):	-\$12,004	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	393.97%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$1,120,876	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$767	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Walshville Village

Unit Code: 068/090/32

County: MONTGOME

Fiscal Year End: 3/31/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$40,360

Equalized Assessed Valuation: \$443,728

Population: 365

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$58,581	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$160	\$2,087	\$357
Revenue Collected During FY 05:	\$17,046	\$263,756	\$104,910
Expenditures During FY 05:	\$17,441	\$237,532	\$100,347
Per Capita Revenue:	\$47	\$4,487	\$246
Per Capita Expenditures:	\$48	\$4,086	\$239
Revenues over (under) Expenditures:	-\$395	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	333.62%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$58,186	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$159	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$58,186	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Waltonville Village**

Unit Code: **041/045/32**

County: **JEFFERSON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$95,300**

Equalized Assessed Valuation: **\$1,581,861**

Population: **412**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$46,526**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$231,702	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$562	\$2,087	\$357
Revenue Collected During FY 05:	\$68,995	\$263,756	\$104,910
Expenditures During FY 05:	\$100,748	\$237,532	\$100,347
Per Capita Revenue:	\$167	\$4,487	\$246
Per Capita Expenditures:	\$245	\$4,086	\$239
Revenues over (under) Expenditures:	-\$31,753	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	198.46%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$199,949	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$485	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$208,780	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$545,000	\$409,042	\$26,000
Per Capita Debt:	\$1,323	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,364,939	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$5,740	\$14,062	\$428
Revenue Collected During FY 05:	\$303,280	\$246,713	\$67,356
Expenditures During FY 05:	\$343,741	\$244,927	\$81,136
Per Capita Revenue:	\$736	\$6,806	\$165
Per Capita Expenditures:	\$834	\$6,520	\$190
Operating Income (loss):	-\$40,461	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	676.23%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$2,324,478	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$5,642	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wamac City

Unit Code: 095/065/30

County: WASHINGTON

Fiscal Year End: 5/31/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$798,887

Equalized Assessed Valuation: \$5,607,463

Population: 1,378

Employees:

Full Time: 2

Part Time: 21

Salaries Paid: \$205,919

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$892,257	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$648	\$421	\$302
Revenue Collected During FY 05:	\$395,385	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$353,404	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$287	\$630	\$495
Per Capita Expenditures:	\$256	\$602	\$497
Revenues over (under) Expenditures:	\$41,981	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	269.26%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$951,570	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$691	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$951,570	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$944,005	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$685	\$1,039	\$690
Revenue Collected During FY 05:	\$228,570	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$185,388	\$2,093,056	\$920,282
Per Capita Revenue:	\$166	\$387	\$255
Per Capita Expenditures:	\$135	\$358	\$250
Operating Income (loss):	\$43,182	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	523.15%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$969,855	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$704	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wapella Village**

Unit Code: **020/030/32** County: **DEWITT**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$666,000**

Equalized Assessed Valuation: **\$4,901,635**

Population: **608**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$86,529**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$149,146	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$245	\$2,087	\$357
Revenue Collected During FY 05:	\$276,429	\$263,756	\$104,910
Expenditures During FY 05:	\$304,508	\$237,532	\$100,347
Per Capita Revenue:	\$455	\$4,487	\$246
Per Capita Expenditures:	\$501	\$4,086	\$239
Revenues over (under) Expenditures:	-\$28,079	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	39.76%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$121,067	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$199	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,109	\$63,201	\$
Total Unrestricted Net Assets:	-\$14,042	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$110,000	\$409,042	\$26,000
Per Capita Debt:	\$181	\$6,116	\$59
General Obligation Debt over EAV:	2.24%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$42,112	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$69	\$14,062	\$428
Revenue Collected During FY 05:	\$63,675	\$246,713	\$67,356
Expenditures During FY 05:	\$93,351	\$244,927	\$81,136
Per Capita Revenue:	\$105	\$6,806	\$165
Per Capita Expenditures:	\$154	\$6,520	\$190
Operating Income (loss):	-\$29,676	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	246.92%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$230,506	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$379	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Warren Village**

Unit Code: **043/055/32**

County: **JO DAVIESS**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,833,610**

Equalized Assessed Valuation: **\$14,008,097**

Population: **1,496**

Employees:

Full Time: **8**

Part Time: **8**

Salaries Paid: **\$287,457**

Blended Component Units

Number Submitted = **1**

Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$385,148	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$257	\$421	\$302
Revenue Collected During FY 05:	\$615,869	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$557,668	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$412	\$630	\$495
Per Capita Expenditures:	\$373	\$602	\$497
Revenues over (under) Expenditures:	\$58,201	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	122.07%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$680,732	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$455	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$571,001	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$109,731	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$370,719	\$6,504,798	\$1,594,130
Per Capita Debt:	\$248	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$140,795	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$94	\$1,039	\$690
Revenue Collected During FY 05:	\$542,903	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$248,624	\$2,093,056	\$920,282
Per Capita Revenue:	\$363	\$387	\$255
Per Capita Expenditures:	\$166	\$358	\$250
Operating Income (loss):	\$294,279	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	174.99%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$435,074	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$291	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Warrensburg Village**

Unit Code: **055/060/32**

County: **MACON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,217,666**

Equalized Assessed Valuation: **\$10,327,921**

Population: **1,289**

Employees:

Full Time: **7**

Part Time: **13**

Salaries Paid: **\$218,389**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$19,576	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$15	\$421	\$302
Revenue Collected During FY 05:	\$329,533	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$387,814	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$256	\$630	\$495
Per Capita Expenditures:	\$301	\$602	\$497
Revenues over (under) Expenditures:	-\$58,281	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	-9.98%	87.70%	65.58%
Ending Fund Balance for FY 05:	-\$38,705	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	-\$30	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,398	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$44,695	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$225,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$175	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,016,603	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$789	\$1,039	\$690
Revenue Collected During FY 05:	\$258,556	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$268,290	\$2,093,056	\$920,282
Per Capita Revenue:	\$201	\$387	\$255
Per Capita Expenditures:	\$208	\$358	\$250
Operating Income (loss):	-\$9,734	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	375.29%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$1,006,869	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$781	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Warrenville City**

Unit Code: **022/105/30** County: **DUPAGE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,806,154**

Equalized Assessed Valuation: **\$293,112,211**

Population: **13,363**

Employees:

Full Time:	63
Part Time:	30
Salaries Paid:	\$5,446,311

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,290,460	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$396	\$421	\$302
Revenue Collected During FY 05:	\$7,959,972	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$6,805,099	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$596	\$630	\$495
Per Capita Expenditures:	\$509	\$602	\$497
Revenues over (under) Expenditures:	\$1,154,873	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	113.94%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$7,753,650	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$580	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,780,002	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$5,179,931	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$17,330,477	\$6,504,798	\$1,594,130
Per Capita Debt:	\$1,297	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$17,726,776	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,327	\$1,039	\$690
Revenue Collected During FY 05:	\$2,251,162	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,908,684	\$2,093,056	\$920,282
Per Capita Revenue:	\$168	\$387	\$255
Per Capita Expenditures:	\$143	\$358	\$250
Operating Income (loss):	\$342,478	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	961.79%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$18,357,525	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,374	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Warsaw City**

Unit Code: **034/075/30**

County: **HANCOCK**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,969,723**

Equalized Assessed Valuation: **\$11,317,925**

Population: **1,793**

Employees:

Full Time: **8**

Part Time: **24**

Salaries Paid: **\$275,957**

Blended Component Units

Number Submitted = 1

WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$668,793	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$373	\$421	\$302
Revenue Collected During FY 05:	\$479,913	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$495,208	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$268	\$630	\$495
Per Capita Expenditures:	\$276	\$602	\$497
Revenues over (under) Expenditures:	-\$15,295	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	252.23%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,249,045	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$697	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,414,097	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$442,658	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$986,872	\$6,504,798	\$1,594,130
Per Capita Debt:	\$550	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$371,031	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$207	\$1,039	\$690
Revenue Collected During FY 05:	\$482,360	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$458,970	\$2,093,056	\$920,282
Per Capita Revenue:	\$269	\$387	\$255
Per Capita Expenditures:	\$256	\$358	\$250
Operating Income (loss):	\$23,390	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	208.56%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$957,207	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$534	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Washburn Village

Unit Code: 102/075/32

County: WOODFORD

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,150,920

Equalized Assessed Valuation: \$11,170,405

Population: 1,140

Employees:

Full Time: 3

Part Time: 24

Salaries Paid: \$146,107

Blended Component Units

Number Submitted = 1

Water/sewer

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$509,952	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$447	\$421	\$302
Revenue Collected During FY 05:	\$538,737	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$583,016	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$473	\$630	\$495
Per Capita Expenditures:	\$511	\$602	\$497
Revenues over (under) Expenditures:	-\$44,279	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	79.87%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$465,673	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$408	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,524	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$257,560	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,662,410	\$6,504,798	\$1,594,130
Per Capita Debt:	\$2,335	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,503,633	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,319	\$1,039	\$690
Revenue Collected During FY 05:	\$375,841	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$350,927	\$2,093,056	\$920,282
Per Capita Revenue:	\$330	\$387	\$255
Per Capita Expenditures:	\$308	\$358	\$250
Operating Income (loss):	\$24,914	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	444.35%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$1,559,331	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,368	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Washington City**

Unit Code: **090/085/30** County: **TAZEWELL**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,173,631**

Equalized Assessed Valuation: **\$176,947,970**

Population: **13,200**

Employees:

Full Time:	50
Part Time:	30
Salaries Paid:	\$2,729,436

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,919,579	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$297	\$421	\$302
Revenue Collected During FY 05:	\$5,895,692	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$4,661,997	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$447	\$630	\$495
Per Capita Expenditures:	\$353	\$602	\$497
Revenues over (under) Expenditures:	\$1,233,695	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	99.42%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$4,634,979	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$351	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$284,852	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$6,391,938	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$6,592,331	\$6,504,798	\$1,594,130
Per Capita Debt:	\$499	\$1,022	\$486
General Obligation Debt over EAV:	0.31%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,077,684	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$82	\$1,039	\$690
Revenue Collected During FY 05:	\$2,870,904	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$2,037,197	\$2,093,056	\$920,282
Per Capita Revenue:	\$217	\$387	\$255
Per Capita Expenditures:	\$154	\$358	\$250
Operating Income (loss):	\$833,707	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	675.13%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$13,753,738	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,042	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wataga Village**

Unit Code: **048/065/32** County: **KNOX**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,194,100**

Equalized Assessed Valuation: **\$6,094,213**

Population: **895**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$63,928**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$383,967	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$429	\$2,087	\$357
Revenue Collected During FY 05:	\$201,155	\$263,756	\$104,910
Expenditures During FY 05:	\$172,360	\$237,532	\$100,347
Per Capita Revenue:	\$225	\$4,487	\$246
Per Capita Expenditures:	\$193	\$4,086	\$239
Revenues over (under) Expenditures:	\$28,795	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	213.22%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$367,504	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$411	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$367,504	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$196,813	\$409,042	\$26,000
Per Capita Debt:	\$220	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$292,922	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$327	\$14,062	\$428
Revenue Collected During FY 05:	\$350,613	\$246,713	\$67,356
Expenditures During FY 05:	\$100,517	\$244,927	\$81,136
Per Capita Revenue:	\$392	\$6,806	\$165
Per Capita Expenditures:	\$112	\$6,520	\$190
Operating Income (loss):	\$250,096	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	736.69%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$740,501	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$827	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Waterloo City**

Unit Code: **067/035/30**

County: **MONROE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,367,341**

Equalized Assessed Valuation: **\$156,466,261**

Population: **8,945**

Employees:

Full Time: **52**

Part Time: **30**

Salaries Paid: **\$2,862,322**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,667,645	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$522	\$421	\$302
Revenue Collected During FY 05:	\$5,022,835	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$4,285,789	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$562	\$630	\$495
Per Capita Expenditures:	\$479	\$602	\$497
Revenues over (under) Expenditures:	\$737,046	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	126.11%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$5,404,691	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$604	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,388,090	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$4,559,181	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$6,819,918	\$6,504,798	\$1,594,130
Per Capita Debt:	\$762	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$24,143,413	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$2,699	\$1,039	\$690
Revenue Collected During FY 05:	\$13,388,088	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$11,493,782	\$2,093,056	\$920,282
Per Capita Revenue:	\$1,497	\$387	\$255
Per Capita Expenditures:	\$1,285	\$358	\$250
Operating Income (loss):	\$1,894,306	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	230.07%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$26,444,177	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$2,956	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Waterman Village**

Unit Code: **019/070/32**

County: **DEKALB**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$949,056**

Equalized Assessed Valuation: **\$21,213,214**

Population: **1,213**

Employees:

Full Time: **4**

Part Time: **12**

Salaries Paid: **\$223,846**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$569,504	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$470	\$421	\$302
Revenue Collected During FY 05:	\$495,577	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$657,799	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$409	\$630	\$495
Per Capita Expenditures:	\$542	\$602	\$497
Revenues over (under) Expenditures:	-\$162,222	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	123.83%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$814,582	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$672	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,900	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$314,207	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$655,657	\$6,504,798	\$1,594,130
Per Capita Debt:	\$541	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$30,129	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	-\$25	\$1,039	\$690
Revenue Collected During FY 05:	\$272,729	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$441,112	\$2,093,056	\$920,282
Per Capita Revenue:	\$225	\$387	\$255
Per Capita Expenditures:	\$364	\$358	\$250
Operating Income (loss):	-\$168,383	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	226.04%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$997,086	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$822	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Watseka City

Unit Code: 038/105/30

County: IROQUOIS

Fiscal Year End: 4/30/2005

Accounting Method: Combination

Appropriation or Budget: \$28,543,200

Equalized Assessed Valuation: \$53,884,139

Population: 5,670

Employees:

Full Time: 24

Part Time: 59

Salaries Paid: \$1,091,141

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,649,766	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$467	\$421	\$302
Revenue Collected During FY 05:	\$5,268,845	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,912,278	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$929	\$630	\$495
Per Capita Expenditures:	\$690	\$602	\$497
Revenues over (under) Expenditures:	\$1,356,567	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	75.11%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,938,564	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$518	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$348,886	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$3,051,103	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,579,956	\$6,504,798	\$1,594,130
Per Capita Debt:	\$984	\$1,022	\$486
General Obligation Debt over EAV:	10.25%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$90,485	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	-\$16	\$1,039	\$690
Revenue Collected During FY 05:	\$904,517	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$909,802	\$2,093,056	\$920,282
Per Capita Revenue:	\$160	\$387	\$255
Per Capita Expenditures:	\$160	\$358	\$250
Operating Income (loss):	-\$5,285	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	8.81%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$80,122	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$14	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Watson Village**

Unit Code: **025/055/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$562,500**

Equalized Assessed Valuation: **\$4,059,176**

Population: **729**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$20,056**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$492,593	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$676	\$2,087	\$357
Revenue Collected During FY 05:	\$136,888	\$263,756	\$104,910
Expenditures During FY 05:	\$82,179	\$237,532	\$100,347
Per Capita Revenue:	\$188	\$4,487	\$246
Per Capita Expenditures:	\$113	\$4,086	\$239
Revenues over (under) Expenditures:	\$54,709	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	697.42%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$573,133	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$786	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,683	\$63,201	\$
Total Unrestricted Net Assets:	\$556,095	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$287,546	\$409,042	\$26,000
Per Capita Debt:	\$394	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$478,782	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$657	\$14,062	\$428
Revenue Collected During FY 05:	\$149,850	\$246,713	\$67,356
Expenditures During FY 05:	\$134,956	\$244,927	\$81,136
Per Capita Revenue:	\$206	\$6,806	\$165
Per Capita Expenditures:	\$185	\$6,520	\$190
Operating Income (loss):	\$14,894	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	745.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,005,421	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,379	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wauconda Village**

Unit Code: **049/200/32**

County: **LAKE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,289,000**

Equalized Assessed Valuation: **\$303,932,006**

Population: **9,448**

Employees:

Full Time: **70**

Part Time: **8**

Salaries Paid: **\$3,830,803**

Blended Component Units

Number Submitted = **1**

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,936,612	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$417	\$421	\$302
Revenue Collected During FY 05:	\$7,575,591	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$7,393,420	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$802	\$630	\$495
Per Capita Expenditures:	\$783	\$602	\$497
Revenues over (under) Expenditures:	\$182,171	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	53.42%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$3,949,293	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$418	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,261,257	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,465,437	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$222,449	\$6,504,798	\$1,594,130
Per Capita Debt:	\$24	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$6,526,322	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$691	\$1,039	\$690
Revenue Collected During FY 05:	\$4,377,633	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$2,896,861	\$2,093,056	\$920,282
Per Capita Revenue:	\$463	\$387	\$255
Per Capita Expenditures:	\$307	\$358	\$250
Operating Income (loss):	\$1,480,772	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	867.87%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$25,141,008	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$2,661	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Waverly City

Unit Code: 069/050/30

County: MORGAN

Fiscal Year End: 4/30/2005

Accounting Method: Combination

Appropriation or Budget: \$2,867,800

Equalized Assessed Valuation: \$8,434,750

Population: 1,370

Employees:

Full Time: 8

Part Time: 4

Salaries Paid: \$298,388

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$71,672	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$52	\$421	\$302
Revenue Collected During FY 05:	\$328,604	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$350,265	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$240	\$630	\$495
Per Capita Expenditures:	\$256	\$602	\$497
Revenues over (under) Expenditures:	-\$21,661	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	14.28%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$50,011	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$37	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,040	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$3,971	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$650,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$474	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,282,038	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,666	\$1,039	\$690
Revenue Collected During FY 05:	\$951,407	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$965,057	\$2,093,056	\$920,282
Per Capita Revenue:	\$694	\$387	\$255
Per Capita Expenditures:	\$704	\$358	\$250
Operating Income (loss):	-\$13,650	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	235.05%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,268,388	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,656	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wayne Village**

Unit Code: **022/110/32** County: **DUPAGE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,677,007**

Equalized Assessed Valuation: **\$137,909,160**

Population: **2,300**

Employees:

Full Time:	4
Part Time:	15
Salaries Paid:	\$455,847

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,655,092	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$720	\$421	\$302
Revenue Collected During FY 05:	\$1,479,388	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,188,758	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$643	\$630	\$495
Per Capita Expenditures:	\$517	\$602	\$497
Revenues over (under) Expenditures:	\$290,630	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	163.68%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,945,722	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$846	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$413,483	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,532,239	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$	\$1,039	\$690
Revenue Collected During FY 05:	\$	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$	\$2,093,056	\$920,282
Per Capita Revenue:	\$	\$387	\$255
Per Capita Expenditures:	\$	\$358	\$250
Operating Income (loss):	\$	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	0.00%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wayne City Village

Unit Code: 096/050/32

County: WAYNE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,114,900

Equalized Assessed Valuation: \$6,596,352

Population: 1,100

Employees:

Full Time: 7

Part Time: 30

Salaries Paid: \$273,877

Blended Component Units

Number Submitted = 1

Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$135,807	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$123	\$421	\$302
Revenue Collected During FY 05:	\$431,318	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$411,484	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$392	\$630	\$495
Per Capita Expenditures:	\$374	\$602	\$497
Revenues over (under) Expenditures:	\$19,834	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	44.72%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$184,015	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$167	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$255,011	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$798,681	\$6,504,798	\$1,594,130
Per Capita Debt:	\$726	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,384,542	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,259	\$1,039	\$690
Revenue Collected During FY 05:	\$981,705	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,029,270	\$2,093,056	\$920,282
Per Capita Revenue:	\$892	\$387	\$255
Per Capita Expenditures:	\$936	\$358	\$250
Operating Income (loss):	-\$47,565	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	175.97%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$1,811,169	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,647	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Waynesville Village**

Unit Code: **020/035/32**

County: **DEWITT**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$230,671**

Equalized Assessed Valuation: **\$2,273,854**

Population: **452**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$46,669**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$24,600	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$54	\$2,087	\$357
Revenue Collected During FY 05:	\$84,313	\$263,756	\$104,910
Expenditures During FY 05:	\$56,088	\$237,532	\$100,347
Per Capita Revenue:	\$187	\$4,487	\$246
Per Capita Expenditures:	\$124	\$4,086	\$239
Revenues over (under) Expenditures:	\$28,225	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	605.39%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$339,553	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$751	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,987	\$63,201	\$
Total Unrestricted Net Assets:	\$238,565	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$33,279	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	-\$74	\$14,062	\$428
Revenue Collected During FY 05:	\$45,714	\$246,713	\$67,356
Expenditures During FY 05:	\$81,940	\$244,927	\$81,136
Per Capita Revenue:	\$101	\$6,806	\$165
Per Capita Expenditures:	\$181	\$6,520	\$190
Operating Income (loss):	-\$36,226	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	500.95%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$410,482	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$908	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Weldon Village**

Unit Code: **020/040/32** County: **DEWITT**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$563,313**

Equalized Assessed Valuation: **\$3,233,957**

Population: **435**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$37,944**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$120,276	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$276	\$2,087	\$357
Revenue Collected During FY 05:	\$85,671	\$263,756	\$104,910
Expenditures During FY 05:	\$86,035	\$237,532	\$100,347
Per Capita Revenue:	\$197	\$4,487	\$246
Per Capita Expenditures:	\$198	\$4,086	\$239
Revenues over (under) Expenditures:	-\$364	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	139.38%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$119,912	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$276	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,563	\$63,201	\$
Total Unrestricted Net Assets:	\$50,349	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$24,255	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$56	\$14,062	\$428
Revenue Collected During FY 05:	\$61,850	\$246,713	\$67,356
Expenditures During FY 05:	\$51,290	\$244,927	\$81,136
Per Capita Revenue:	\$142	\$6,806	\$165
Per Capita Expenditures:	\$118	\$6,520	\$190
Operating Income (loss):	\$10,560	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	421.71%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$216,293	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$497	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wellington Village**

Unit Code: **038/110/32** County: **IROQUOIS**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$155,450**

Equalized Assessed Valuation: **\$1,282,733**

Population: **264**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$15,739**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$106,427	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$403	\$2,087	\$357
Revenue Collected During FY 05:	\$68,575	\$263,756	\$104,910
Expenditures During FY 05:	\$63,074	\$237,532	\$100,347
Per Capita Revenue:	\$260	\$4,487	\$246
Per Capita Expenditures:	\$239	\$4,086	\$239
Revenues over (under) Expenditures:	\$5,501	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	177.46%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$111,928	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$424	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$111,928	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$33,586	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$127	\$14,062	\$428
Revenue Collected During FY 05:	\$20,483	\$246,713	\$67,356
Expenditures During FY 05:	\$11,896	\$244,927	\$81,136
Per Capita Revenue:	\$78	\$6,806	\$165
Per Capita Expenditures:	\$45	\$6,520	\$190
Operating Income (loss):	\$8,587	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	354.51%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$42,173	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$160	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wenona City

Unit Code: 059/040/30

County: MARSHALL

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,621,050

Equalized Assessed Valuation: \$8,285,687

Population: 1,300

Employees:

Full Time: 4

Part Time: 18

Salaries Paid: \$248,010

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$142,198	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$109	\$421	\$302
Revenue Collected During FY 05:	\$859,366	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$912,776	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$661	\$630	\$495
Per Capita Expenditures:	\$702	\$602	\$497
Revenues over (under) Expenditures:	-\$53,410	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	19.95%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$182,067	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$140	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,101	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$182,067	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,115,649	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$858	\$1,039	\$690
Revenue Collected During FY 05:	\$319,291	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$372,027	\$2,093,056	\$920,282
Per Capita Revenue:	\$246	\$387	\$255
Per Capita Expenditures:	\$286	\$358	\$250
Operating Income (loss):	-\$52,736	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	579.85%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,157,190	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,659	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Wenonah Village

Unit Code: 068/095/32 **County:** MONTGOME

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,600

Equalized Assessed Valuation: \$431,497

Population: 34

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$2,995

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$16,173	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$476	\$2,087	\$357
Revenue Collected During FY 05:	\$6,137	\$263,756	\$104,910
Expenditures During FY 05:	\$10,668	\$237,532	\$100,347
Per Capita Revenue:	\$181	\$4,487	\$246
Per Capita Expenditures:	\$314	\$4,086	\$239
Revenues over (under) Expenditures:	-\$4,531	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	109.13%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$11,642	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$342	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$20,704	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: West Brooklyn Village

Unit Code: 052/065/32

County: LEE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$65,280

Equalized Assessed Valuation: \$1,293,519

Population: 200

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$6,472

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$188,986	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$945	\$2,087	\$357
Revenue Collected During FY 05:	\$33,865	\$263,756	\$104,910
Expenditures During FY 05:	\$22,380	\$237,532	\$100,347
Per Capita Revenue:	\$169	\$4,487	\$246
Per Capita Expenditures:	\$112	\$4,086	\$239
Revenues over (under) Expenditures:	\$11,485	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	886.85%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$198,477	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$992	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,559	\$63,201	\$
Total Unrestricted Net Assets:	\$144,918	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$46,000	\$409,042	\$26,000
Per Capita Debt:	\$230	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$24,592	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	-\$123	\$14,062	\$428
Revenue Collected During FY 05:	\$27,397	\$246,713	\$67,356
Expenditures During FY 05:	\$38,247	\$244,927	\$81,136
Per Capita Revenue:	\$137	\$6,806	\$165
Per Capita Expenditures:	\$191	\$6,520	\$190
Operating Income (loss):	-\$10,850	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	19.47%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$7,445	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$37	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: West Chicago City

Unit Code: 022/115/30

County: DUPAGE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$45,477,800

Equalized Assessed Valuation: \$599,931,842

Population: 25,690

Employees:

Full Time: 138

Part Time: 12

Salaries Paid: \$8,117,501

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$15,324,236	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$597	\$342	\$294
Revenue Collected During FY 05:	\$13,932,018	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$13,596,981	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$542	\$795	\$759
Per Capita Expenditures:	\$529	\$753	\$732
Revenues over (under) Expenditures:	\$335,037	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	116.63%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$15,858,793	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$617	\$394	\$314

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,666,393	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	\$15,140,305	\$8,637,040	\$9,499,158



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$34,507,404	\$60,226,541	\$32,019,312
Per Capita Debt:	\$1,343	\$1,123	\$892
General Obligation Debt over EAV:	0.29%	4.40%	2.85%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$52,120,770	\$57,844,443	\$36,114,494
Per Capita Beginning Retained Earnings for FY 05:	\$2,029	\$1,079	\$913
Revenue Collected During FY 05:	\$10,642,126	\$15,014,235	\$8,305,528
Expenditures During FY 05:	\$7,478,812	\$13,504,760	\$8,155,380
Per Capita Revenue:	\$414	\$280	\$223
Per Capita Expenditures:	\$291	\$251	\$206
Operating Income (loss):	\$3,163,314	\$1,509,475	\$551,443
Ratio of Retained Earnings to Expenditures:	749.68%	476.70%	453.41%
Ending Retained Earnings for FY 05:	\$56,067,122	\$60,116,044	\$38,326,047
Per Capita Ending Retained Earnings:	\$2,182	\$1,118	\$938



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **West City Village**

Unit Code: **028/065/32** County: **FRANKLIN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,308,200**

Equalized Assessed Valuation: **\$11,199,413**

Population: **716**

Employees:

Full Time: **9**

Part Time: **10**

Salaries Paid: **\$413,447**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$477,248	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$667	\$2,087	\$357
Revenue Collected During FY 05:	\$932,966	\$263,756	\$104,910
Expenditures During FY 05:	\$692,690	\$237,532	\$100,347
Per Capita Revenue:	\$1,303	\$4,487	\$246
Per Capita Expenditures:	\$967	\$4,086	\$239
Revenues over (under) Expenditures:	\$240,276	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	226.51%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$1,569,019	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$2,191	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$613,712	\$63,201	\$
Total Unrestricted Net Assets:	\$141,131	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$565,073	\$409,042	\$26,000
Per Capita Debt:	\$789	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$858,371	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,199	\$14,062	\$428
Revenue Collected During FY 05:	\$229,721	\$246,713	\$67,356
Expenditures During FY 05:	\$320,998	\$244,927	\$81,136
Per Capita Revenue:	\$321	\$6,806	\$165
Per Capita Expenditures:	\$448	\$6,520	\$190
Operating Income (loss):	-\$91,277	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	338.94%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,087,975	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,520	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: West Dundee Village

Unit Code: 045/105/32

County: KANE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$20,301,551

Equalized Assessed Valuation: \$214,697,964

Population: 7,288

Employees:

Full Time: 65

Part Time: 29

Salaries Paid: \$4,247,242

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,737,217	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$513	\$421	\$302
Revenue Collected During FY 05:	\$7,247,676	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$7,795,652	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$994	\$630	\$495
Per Capita Expenditures:	\$1,070	\$602	\$497
Revenues over (under) Expenditures:	-\$547,976	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	41.55%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$3,239,241	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$444	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$9,195,365	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,639,257	\$6,504,798	\$1,594,130
Per Capita Debt:	\$1,460	\$1,022	\$486
General Obligation Debt over EAV:	4.47%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$15,220,744	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$2,088	\$1,039	\$690
Revenue Collected During FY 05:	\$2,814,471	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$2,099,740	\$2,093,056	\$920,282
Per Capita Revenue:	\$386	\$387	\$255
Per Capita Expenditures:	\$288	\$358	\$250
Operating Income (loss):	\$714,731	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	830.29%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$17,433,923	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$2,392	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: West Frankfort City

Unit Code: 028/070/30

County: FRANKLIN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,757,512

Equalized Assessed Valuation: \$39,997,705

Population: 8,196

Employees:

Full Time: 68

Part Time: 41

Salaries Paid: \$2,623,608

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,999,607	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$366	\$421	\$302
Revenue Collected During FY 05:	\$5,342,391	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$5,873,718	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$652	\$630	\$495
Per Capita Expenditures:	\$717	\$602	\$497
Revenues over (under) Expenditures:	-\$531,327	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	42.82%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,515,399	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$307	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$155,416	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,126,563	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,679,439	\$6,504,798	\$1,594,130
Per Capita Debt:	\$327	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$7,802,807	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$952	\$1,039	\$690
Revenue Collected During FY 05:	\$2,007,079	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,777,212	\$2,093,056	\$920,282
Per Capita Revenue:	\$245	\$387	\$255
Per Capita Expenditures:	\$217	\$358	\$250
Operating Income (loss):	\$229,867	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	453.41%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$8,058,120	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$983	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: West Peoria City

Unit Code: 072/080/30 **County:** PEORIA

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,625,666

Equalized Assessed Valuation: \$39,721,817

Population: 4,762

Employees:

Full Time:	5
Part Time:	15
Salaries Paid:	\$191,975

Blended Component Units

Number Submitted = 1
Sidewalk Special Service District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,442,699	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$513	\$421	\$302
Revenue Collected During FY 05:	\$1,192,481	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$983,072	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$250	\$630	\$495
Per Capita Expenditures:	\$206	\$602	\$497
Revenues over (under) Expenditures:	\$209,409	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	269.78%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,652,108	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$557	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$487,858	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,447,799	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$	\$1,039	\$690
Revenue Collected During FY 05:	\$	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$	\$2,093,056	\$920,282
Per Capita Revenue:	\$	\$387	\$255
Per Capita Expenditures:	\$	\$358	\$250
Operating Income (loss):	\$	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	0.00%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: West Point Village

Unit Code: 034/080/32

County: HANCOCK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$96,697

Equalized Assessed Valuation: \$474,441

Population: 212

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$6,850

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$152,743	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$720	\$2,087	\$357
Revenue Collected During FY 05:	\$30,845	\$263,756	\$104,910
Expenditures During FY 05:	\$20,670	\$237,532	\$100,347
Per Capita Revenue:	\$145	\$4,487	\$246
Per Capita Expenditures:	\$98	\$4,086	\$239
Revenues over (under) Expenditures:	\$10,175	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	813.26%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$168,100	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$793	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$168,100	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$128,665	\$409,042	\$26,000
Per Capita Debt:	\$607	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,111,125	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$5,241	\$14,062	\$428
Revenue Collected During FY 05:	\$65,336	\$246,713	\$67,356
Expenditures During FY 05:	\$92,810	\$244,927	\$81,136
Per Capita Revenue:	\$308	\$6,806	\$165
Per Capita Expenditures:	\$438	\$6,520	\$190
Operating Income (loss):	-\$27,474	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1167.60%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,083,651	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$5,112	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: West Salem Village

Unit Code: 024/025/32 **County:** EDWARDS

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$613,440

Equalized Assessed Valuation: \$3,793,742

Population: 1,001

Employees:

Full Time:	4
Part Time:	20
Salaries Paid:	\$146,588

Blended Component Units

Number Submitted = 2

Library

Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$593,933	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$593	\$421	\$302
Revenue Collected During FY 05:	\$324,285	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$296,557	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$324	\$630	\$495
Per Capita Expenditures:	\$296	\$602	\$497
Revenues over (under) Expenditures:	\$27,728	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	210.52%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$624,311	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$624	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$612,524	\$31,755	\$
Total Unreserved Funds:	\$11,787	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$292,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$292	\$1,022	\$486
General Obligation Debt over EAV:	2.16%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$670,656	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$670	\$1,039	\$690
Revenue Collected During FY 05:	\$236,929	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$257,481	\$2,093,056	\$920,282
Per Capita Revenue:	\$237	\$387	\$255
Per Capita Expenditures:	\$257	\$358	\$250
Operating Income (loss):	-\$20,552	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	252.49%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$650,104	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$649	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Westchester Village

Unit Code: 016/580/32 **County:** COOK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,102,461

Equalized Assessed Valuation: \$476,569,404

Population: 16,387

Employees:

Full Time:	110
Part Time:	22
Salaries Paid:	\$7,437,895

Blended Component Units

Number Submitted = 2

Firefighters' Pension Employees Retirement System
Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,804,979	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$171	\$421	\$302
Revenue Collected During FY 05:	\$13,351,615	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$13,182,745	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$815	\$630	\$495
Per Capita Expenditures:	\$804	\$602	\$497
Revenues over (under) Expenditures:	\$168,870	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	23.00%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$3,031,880	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$185	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$437,602	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,921,021	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$825,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$50	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$10,051,700	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$613	\$1,039	\$690
Revenue Collected During FY 05:	\$2,613,797	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$2,710,172	\$2,093,056	\$920,282
Per Capita Revenue:	\$160	\$387	\$255
Per Capita Expenditures:	\$165	\$358	\$250
Operating Income (loss):	-\$96,375	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	365.19%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$9,897,294	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$604	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Western Springs Village

Unit Code: 016/585/32 **County:** COOK

Fiscal Year End: 12/31/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$21,558,701

Equalized Assessed Valuation: \$437,704,094

Population: 12,493

Employees:

Full Time:	67
Part Time:	133
Salaries Paid:	\$3,406,170

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,182,486	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$335	\$421	\$302
Revenue Collected During FY 05:	\$9,315,656	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$8,021,806	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$746	\$630	\$495
Per Capita Expenditures:	\$642	\$602	\$497
Revenues over (under) Expenditures:	\$1,293,850	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	58.71%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$4,709,971	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$377	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,197,046	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$6,581,949	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$12,482,104	\$6,504,798	\$1,594,130
Per Capita Debt:	\$999	\$1,022	\$486
General Obligation Debt over EAV:	0.35%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$4,853,629	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$389	\$1,039	\$690
Revenue Collected During FY 05:	\$4,161,443	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$3,090,737	\$2,093,056	\$920,282
Per Capita Revenue:	\$333	\$387	\$255
Per Capita Expenditures:	\$247	\$358	\$250
Operating Income (loss):	\$1,070,706	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	191.77%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$5,926,975	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$474	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Westfield Village**

Unit Code: **012/025/32** County: **CLARK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,614,200**

Equalized Assessed Valuation: **\$2,633,225**

Population: **678**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$98,878**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$126,132	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$186	\$2,087	\$357
Revenue Collected During FY 05:	\$278,689	\$263,756	\$104,910
Expenditures During FY 05:	\$324,785	\$237,532	\$100,347
Per Capita Revenue:	\$411	\$4,487	\$246
Per Capita Expenditures:	\$479	\$4,086	\$239
Revenues over (under) Expenditures:	-\$46,096	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	39.80%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$129,253	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$191	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,692	\$63,201	\$
Total Unrestricted Net Assets:	\$84,826	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$236,960	\$409,042	\$26,000
Per Capita Debt:	\$349	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$214,116	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$316	\$14,062	\$428
Revenue Collected During FY 05:	\$118,605	\$246,713	\$67,356
Expenditures During FY 05:	\$96,783	\$244,927	\$81,136
Per Capita Revenue:	\$175	\$6,806	\$165
Per Capita Expenditures:	\$143	\$6,520	\$190
Operating Income (loss):	\$21,822	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	191.57%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$185,410	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$273	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Westmont Village

Unit Code: 022/120/32

County: DUPAGE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$38,908,870

Equalized Assessed Valuation: \$698,484,784

Population: 24,554

Employees:

Full Time: 128

Part Time: 111

Salaries Paid: \$10,748,033

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,873,447	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$158	\$421	\$302
Revenue Collected During FY 05:	\$18,783,454	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$19,377,981	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$765	\$630	\$495
Per Capita Expenditures:	\$789	\$602	\$497
Revenues over (under) Expenditures:	-\$594,527	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	20.54%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$3,980,404	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$162	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,444,313	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,041,539	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,399,839	\$6,504,798	\$1,594,130
Per Capita Debt:	\$57	\$1,022	\$486
General Obligation Debt over EAV:	0.07%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$13,835,900	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$563	\$1,039	\$690
Revenue Collected During FY 05:	\$3,972,659	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$3,620,917	\$2,093,056	\$920,282
Per Capita Revenue:	\$162	\$387	\$255
Per Capita Expenditures:	\$147	\$358	\$250
Operating Income (loss):	\$351,742	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	380.74%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$13,786,217	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$561	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Westville Village**

Unit Code: **092/105/32** County: **VERMILION**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$824,269**

Equalized Assessed Valuation: **\$18,056,571**

Population: **3,175**

Employees:

Full Time:	10
Part Time:	12
Salaries Paid:	\$453,827

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$607,074	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$191	\$421	\$302
Revenue Collected During FY 05:	\$657,323	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$864,387	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$207	\$630	\$495
Per Capita Expenditures:	\$272	\$602	\$497
Revenues over (under) Expenditures:	-\$207,064	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	59.01%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$510,038	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$161	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,486	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$488,552	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,951,835	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,245	\$1,039	\$690
Revenue Collected During FY 05:	\$2,017,815	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,991,412	\$2,093,056	\$920,282
Per Capita Revenue:	\$636	\$387	\$255
Per Capita Expenditures:	\$627	\$358	\$250
Operating Income (loss):	\$26,403	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	199.77%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$3,978,238	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,253	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wheaton City

Unit Code: 022/125/30

County: DUPAGE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$77,070,201

Equalized Assessed Valuation: \$1,663,001,388

Population: 55,416

Employees:

Full Time: 257

Part Time: 52

Salaries Paid: \$17,012,737

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,559,835	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$173	\$342	\$294
Revenue Collected During FY 05:	\$31,728,216	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$29,499,392	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$573	\$795	\$759
Per Capita Expenditures:	\$532	\$753	\$732
Revenues over (under) Expenditures:	\$2,228,824	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	37.68%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$11,113,896	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$201	\$394	\$314

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,947,683	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	\$5,926,672	\$8,637,040	\$9,499,158



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$46,450,000	\$60,226,541	\$32,019,312
Per Capita Debt:	\$838	\$1,123	\$892
General Obligation Debt over EAV:	2.79%	4.40%	2.85%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$45,832,019	\$57,844,443	\$36,114,494
Per Capita Beginning Retained Earnings for FY 05:	\$827	\$1,079	\$913
Revenue Collected During FY 05:	\$9,596,226	\$15,014,235	\$8,305,528
Expenditures During FY 05:	\$9,271,129	\$13,504,760	\$8,155,380
Per Capita Revenue:	\$173	\$280	\$223
Per Capita Expenditures:	\$167	\$251	\$206
Operating Income (loss):	\$325,097	\$1,509,475	\$551,443
Ratio of Retained Earnings to Expenditures:	499.99%	476.70%	453.41%
Ending Retained Earnings for FY 05:	\$46,354,816	\$60,116,044	\$38,326,047
Per Capita Ending Retained Earnings:	\$836	\$1,118	\$938



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wheeler Village**

Unit Code: **040/030/32**

County: **JASPER**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,236**

Equalized Assessed Valuation: **\$419,836**

Population: **118**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$169,139	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$1,433	\$2,087	\$357
Revenue Collected During FY 05:	\$19,620	\$263,756	\$104,910
Expenditures During FY 05:	\$15,892	\$237,532	\$100,347
Per Capita Revenue:	\$166	\$4,487	\$246
Per Capita Expenditures:	\$135	\$4,086	\$239
Revenues over (under) Expenditures:	\$3,728	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	1087.76%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$172,867	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$1,465	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$172,867	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wheeling Village

Unit Code: 016/595/32 **County:** COOK

Fiscal Year End: 12/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$91,576,646

Equalized Assessed Valuation: \$1,101,641,089

Population: 40,306

Employees:

Full Time:	248
Part Time:	24
Salaries Paid:	\$17,031,390

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$17,610,262	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$437	\$342	\$294
Revenue Collected During FY 05:	\$25,539,714	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$26,000,932	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$634	\$795	\$759
Per Capita Expenditures:	\$645	\$753	\$732
Revenues over (under) Expenditures:	-\$461,218	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	63.95%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$16,627,007	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$413	\$394	\$314

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,930,347	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	-\$11,793,666	\$8,637,040	\$9,499,158



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$42,647,308	\$60,226,541	\$32,019,312
Per Capita Debt:	\$1,058	\$1,123	\$892
General Obligation Debt over EAV:	2.15%	4.40%	2.85%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$46,590,842	\$57,844,443	\$36,114,494
Per Capita Beginning Retained Earnings for FY 05:	\$1,156	\$1,079	\$913
Revenue Collected During FY 05:	\$7,787,625	\$15,014,235	\$8,305,528
Expenditures During FY 05:	\$6,128,829	\$13,504,760	\$8,155,380
Per Capita Revenue:	\$193	\$280	\$223
Per Capita Expenditures:	\$152	\$251	\$206
Operating Income (loss):	\$1,658,796	\$1,509,475	\$551,443
Ratio of Retained Earnings to Expenditures:	788.24%	476.70%	453.41%
Ending Retained Earnings for FY 05:	\$48,309,870	\$60,116,044	\$38,326,047
Per Capita Ending Retained Earnings:	\$1,199	\$1,118	\$938



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **White Ash Village**

Unit Code: **100/085/32**

County: **WILLIAMSON**

Fiscal Year End: **5/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1**

Equalized Assessed Valuation: **\$1,429,687**

Population: **272**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$3,070**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$275,627	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$1,013	\$2,087	\$357
Revenue Collected During FY 05:	\$169,210	\$263,756	\$104,910
Expenditures During FY 05:	\$243,107	\$237,532	\$100,347
Per Capita Revenue:	\$622	\$4,487	\$246
Per Capita Expenditures:	\$894	\$4,086	\$239
Revenues over (under) Expenditures:	-\$73,897	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	82.24%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$199,930	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$735	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,043	\$63,201	\$
Total Unrestricted Net Assets:	\$143,887	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$204,000	\$409,042	\$26,000
Per Capita Debt:	\$750	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$98,456	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	-\$362	\$14,062	\$428
Revenue Collected During FY 05:	\$30,669	\$246,713	\$67,356
Expenditures During FY 05:	\$54,580	\$244,927	\$81,136
Per Capita Revenue:	\$113	\$6,806	\$165
Per Capita Expenditures:	\$201	\$6,520	\$190
Operating Income (loss):	-\$23,911	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1278.16%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$697,618	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$2,565	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **White City Village**

Unit Code: **056/125/32**

County: **MACOUPIN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$175,500**

Equalized Assessed Valuation: **\$1,248,943**

Population: **221**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$24,733**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$132,462	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$599	\$2,087	\$357
Revenue Collected During FY 05:	\$43,908	\$263,756	\$104,910
Expenditures During FY 05:	\$43,016	\$237,532	\$100,347
Per Capita Revenue:	\$199	\$4,487	\$246
Per Capita Expenditures:	\$195	\$4,086	\$239
Revenues over (under) Expenditures:	\$892	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	310.01%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$133,354	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$603	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$133,354	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$250,000	\$409,042	\$26,000
Per Capita Debt:	\$1,131	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$924,779	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$4,185	\$14,062	\$428
Revenue Collected During FY 05:	\$86,685	\$246,713	\$67,356
Expenditures During FY 05:	\$121,313	\$244,927	\$81,136
Per Capita Revenue:	\$392	\$6,806	\$165
Per Capita Expenditures:	\$549	\$6,520	\$190
Operating Income (loss):	-\$34,628	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	733.76%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$890,151	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$4,028	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **White Hall City**

Unit Code: **031/045/30** County: **GREENE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$3,610,221**

Equalized Assessed Valuation: **\$12,422,893**

Population: **2,629**

Employees:

Full Time: **25**

Part Time: **33**

Salaries Paid: **\$641,643**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$180,371	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$69	\$421	\$302
Revenue Collected During FY 05:	\$783,830	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$809,066	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$298	\$630	\$495
Per Capita Expenditures:	\$308	\$602	\$497
Revenues over (under) Expenditures:	-\$25,236	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	26.76%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$216,545	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$82	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$118,485	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$98,060	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$870,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$331	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,322,490	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,264	\$1,039	\$690
Revenue Collected During FY 05:	\$1,809,204	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$2,012,114	\$2,093,056	\$920,282
Per Capita Revenue:	\$688	\$387	\$255
Per Capita Expenditures:	\$765	\$358	\$250
Operating Income (loss):	-\$202,910	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	154.92%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$3,117,170	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,186	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Williamsfield Village**

Unit Code: **048/070/32** County: **KNOX**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$346,825**

Equalized Assessed Valuation: **\$461,766**

Population: **598**

Employees:

Full Time:	3
Part Time:	13
Salaries Paid:	\$85,660

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$306,104	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$512	\$2,087	\$357
Revenue Collected During FY 05:	\$199,394	\$263,756	\$104,910
Expenditures During FY 05:	\$177,230	\$237,532	\$100,347
Per Capita Revenue:	\$333	\$4,487	\$246
Per Capita Expenditures:	\$296	\$4,086	\$239
Revenues over (under) Expenditures:	\$22,164	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	185.22%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$328,269	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$549	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$351,454	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$23,185	\$409,042	\$26,000
Per Capita Debt:	\$39	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$241,943	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$405	\$14,062	\$428
Revenue Collected During FY 05:	\$436,357	\$246,713	\$67,356
Expenditures During FY 05:	\$108,275	\$244,927	\$81,136
Per Capita Revenue:	\$730	\$6,806	\$165
Per Capita Expenditures:	\$181	\$6,520	\$190
Operating Income (loss):	\$328,082	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	551.90%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$597,571	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$999	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Williamsville Village**

Unit Code: **083/130/32**

County: **SANGAMON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,394,574**

Equalized Assessed Valuation: **\$18,469,631**

Population: **1,439**

Employees:

Full Time: **7**

Part Time: **15**

Salaries Paid: **\$253,400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$316,801	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$220	\$421	\$302
Revenue Collected During FY 05:	\$702,998	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$557,066	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$489	\$630	\$495
Per Capita Expenditures:	\$387	\$602	\$497
Revenues over (under) Expenditures:	\$145,932	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	83.07%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$462,733	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$322	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$12,136	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$474,869	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,520,897	\$6,504,798	\$1,594,130
Per Capita Debt:	\$1,057	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,728,416	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,896	\$1,039	\$690
Revenue Collected During FY 05:	\$1,114,112	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,033,377	\$2,093,056	\$920,282
Per Capita Revenue:	\$774	\$387	\$255
Per Capita Expenditures:	\$718	\$358	\$250
Operating Income (loss):	\$80,735	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	271.84%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,809,151	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,952	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Willisville Village

Unit Code: 073/035/32

County: PERRY

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$956,540

Equalized Assessed Valuation: \$1,592,429

Population: 694

Employees:

Full Time: 2

Part Time: 13

Salaries Paid: \$67,387

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$93,990	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$135	\$2,087	\$357
Revenue Collected During FY 05:	\$501,219	\$263,756	\$104,910
Expenditures During FY 05:	\$444,647	\$237,532	\$100,347
Per Capita Revenue:	\$722	\$4,487	\$246
Per Capita Expenditures:	\$641	\$4,086	\$239
Revenues over (under) Expenditures:	\$56,572	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	33.86%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$150,562	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$217	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$150,562	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$81,821	\$409,042	\$26,000
Per Capita Debt:	\$118	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$608,508	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$877	\$14,062	\$428
Revenue Collected During FY 05:	\$204,939	\$246,713	\$67,356
Expenditures During FY 05:	\$196,863	\$244,927	\$81,136
Per Capita Revenue:	\$295	\$6,806	\$165
Per Capita Expenditures:	\$284	\$6,520	\$190
Operating Income (loss):	\$8,076	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	313.20%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$616,584	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$888	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name:	Willow Hill Village		
Unit Code:	040/035/32	County:	JASPER
Fiscal Year End:	6/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$97,273		
Equalized Assessed Valuation:	\$889,749		
Population:	450		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$19,991	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$214,607	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$477	\$2,087	\$357
Revenue Collected During FY 05:	\$57,967	\$263,756	\$104,910
Expenditures During FY 05:	\$43,981	\$237,532	\$100,347
Per Capita Revenue:	\$129	\$4,487	\$246
Per Capita Expenditures:	\$98	\$4,086	\$239
Revenues over (under) Expenditures:	\$13,986	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	519.75%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$228,593	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$508	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,200	\$63,201	\$
Total Unrestricted Net Assets:	\$227,393	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$182,000	\$409,042	\$26,000
Per Capita Debt:	\$404	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,293,184	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$2,874	\$14,062	\$428
Revenue Collected During FY 05:	\$71,722	\$246,713	\$67,356
Expenditures During FY 05:	\$86,295	\$244,927	\$81,136
Per Capita Revenue:	\$159	\$6,806	\$165
Per Capita Expenditures:	\$192	\$6,520	\$190
Operating Income (loss):	-\$14,573	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1481.67%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,278,611	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$2,841	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Willow Springs Village

Unit Code: 016/600/32

County: COOK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,309,788

Equalized Assessed Valuation: \$149,638,472

Population: 5,027

Employees:

Full Time: 35

Part Time: 60

Salaries Paid: \$2,185,752

Blended Component Units

Number Submitted = 3

911 Emergency Telephone System

Firefighters Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$388,634	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$77	\$421	\$302
Revenue Collected During FY 05:	\$5,064,983	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$5,772,418	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,008	\$630	\$495
Per Capita Expenditures:	\$1,148	\$602	\$497
Revenues over (under) Expenditures:	-\$707,435	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	2.51%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$145,113	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$29	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,897,619	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$8,644,360	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$14,047,966	\$6,504,798	\$1,594,130
Per Capita Debt:	\$2,795	\$1,022	\$486
General Obligation Debt over EAV:	6.14%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,116,879	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$421	\$1,039	\$690
Revenue Collected During FY 05:	\$340,008	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$210,159	\$2,093,056	\$920,282
Per Capita Revenue:	\$68	\$387	\$255
Per Capita Expenditures:	\$42	\$358	\$250
Operating Income (loss):	\$129,849	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	1167.20%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,452,974	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$488	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Willowbrook Village

Unit Code: 022/130/32

County: DUPAGE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$16,362,206

Equalized Assessed Valuation: \$367,454,470

Population: 8,967

Employees:

Full Time: 41

Part Time: 8

Salaries Paid: \$2,818,571

Blended Component Units

Number Submitted = 1

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,009,780	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$113	\$421	\$302
Revenue Collected During FY 05:	\$6,210,186	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$5,569,388	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$693	\$630	\$495
Per Capita Expenditures:	\$621	\$602	\$497
Revenues over (under) Expenditures:	\$640,798	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	31.99%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,781,459	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$199	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$236,495	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,524,234	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,262,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$141	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$4,883,786	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$545	\$1,039	\$690
Revenue Collected During FY 05:	\$1,713,750	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,681,043	\$2,093,056	\$920,282
Per Capita Revenue:	\$191	\$387	\$255
Per Capita Expenditures:	\$187	\$358	\$250
Operating Income (loss):	\$32,707	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	296.32%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$4,981,195	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$556	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wilmington City**

Unit Code: **099/120/30** County: **WILL**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,754,189**

Equalized Assessed Valuation: **\$85,334,019**

Population: **5,800**

Employees:

Full Time:	34
Part Time:	40
Salaries Paid:	\$1,811,489

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,912,242	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$330	\$421	\$302
Revenue Collected During FY 05:	\$3,203,010	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,537,986	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$552	\$630	\$495
Per Capita Expenditures:	\$610	\$602	\$497
Revenues over (under) Expenditures:	-\$334,976	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	42.84%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,515,805	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$261	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$868,144	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$976,799	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$980,000	\$6,504,798	\$1,594,130
Per Capita Debt:	\$169	\$1,022	\$486
General Obligation Debt over EAV:	1.15%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,446,741	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$249	\$1,039	\$690
Revenue Collected During FY 05:	\$1,620,176	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,117,059	\$2,093,056	\$920,282
Per Capita Revenue:	\$279	\$387	\$255
Per Capita Expenditures:	\$193	\$358	\$250
Operating Income (loss):	\$503,117	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	167.29%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$1,868,679	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$322	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wilsonville Village**

Unit Code: **056/130/32**

County: **MACOUPIN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$275,000**

Equalized Assessed Valuation: **\$1,517,843**

Population: **620**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$14,548**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$181,737	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$293	\$2,087	\$357
Revenue Collected During FY 05:	\$110,811	\$263,756	\$104,910
Expenditures During FY 05:	\$117,983	\$237,532	\$100,347
Per Capita Revenue:	\$179	\$4,487	\$246
Per Capita Expenditures:	\$190	\$4,086	\$239
Revenues over (under) Expenditures:	-\$7,172	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	148.85%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$175,620	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$283	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$175,620	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$239,821	\$409,042	\$26,000
Per Capita Debt:	\$387	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$785,549	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,267	\$14,062	\$428
Revenue Collected During FY 05:	\$95,934	\$246,713	\$67,356
Expenditures During FY 05:	\$139,039	\$244,927	\$81,136
Per Capita Revenue:	\$155	\$6,806	\$165
Per Capita Expenditures:	\$224	\$6,520	\$190
Operating Income (loss):	-\$43,105	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	761.76%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,059,144	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,708	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Winchester City**

Unit Code: **085/040/30** County: **SCOTT**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,944,085**

Equalized Assessed Valuation: **\$12,021,997**

Population: **1,650**

Employees:

Full Time: **13**

Part Time: **63**

Salaries Paid: **\$530,064**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$322,879	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$196	\$421	\$302
Revenue Collected During FY 05:	\$681,526	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$863,195	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$413	\$630	\$495
Per Capita Expenditures:	\$523	\$602	\$497
Revenues over (under) Expenditures:	-\$181,669	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	51.78%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$446,999	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$271	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$208,043	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$238,956	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,435,754	\$6,504,798	\$1,594,130
Per Capita Debt:	\$870	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,284,100	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$778	\$1,039	\$690
Revenue Collected During FY 05:	\$1,216,998	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,227,885	\$2,093,056	\$920,282
Per Capita Revenue:	\$738	\$387	\$255
Per Capita Expenditures:	\$744	\$358	\$250
Operating Income (loss):	-\$10,887	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	150.08%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$1,842,750	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,117	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30

County: SHELBY

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$748,500

Equalized Assessed Valuation: \$7,438,282

Population: 1,125

Employees:

Full Time: 5

Part Time: 45

Salaries Paid: \$181,670

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$178,726	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$159	\$421	\$302
Revenue Collected During FY 05:	\$279,308	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$333,635	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$248	\$630	\$495
Per Capita Expenditures:	\$297	\$602	\$497
Revenues over (under) Expenditures:	-\$54,327	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	37.53%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$125,226	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$111	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$125,226	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$122,494	\$6,504,798	\$1,594,130
Per Capita Debt:	\$109	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$753,367	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$670	\$1,039	\$690
Revenue Collected During FY 05:	\$231,075	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$248,967	\$2,093,056	\$920,282
Per Capita Revenue:	\$205	\$387	\$255
Per Capita Expenditures:	\$221	\$358	\$250
Operating Income (loss):	-\$17,892	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	295.35%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$735,316	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$654	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Windsor Village

Unit Code: 066/055/32 County: MERCER

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$337,478

Equalized Assessed Valuation: \$4,956,771

Population: 774

Employees:

Full Time:	1
Part Time:	17
Salaries Paid:	\$62,421

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$183,737	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$237	\$2,087	\$357
Revenue Collected During FY 05:	\$186,503	\$263,756	\$104,910
Expenditures During FY 05:	\$145,831	\$237,532	\$100,347
Per Capita Revenue:	\$241	\$4,487	\$246
Per Capita Expenditures:	\$188	\$4,086	\$239
Revenues over (under) Expenditures:	\$40,672	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	153.88%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$224,409	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$290	\$2,416	\$390

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,798	\$63,201	\$
Total Unrestricted Net Assets:	\$222,611	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$20,272	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$26	\$14,062	\$428
Revenue Collected During FY 05:	\$34,087	\$246,713	\$67,356
Expenditures During FY 05:	\$41,564	\$244,927	\$81,136
Per Capita Revenue:	\$44	\$6,806	\$165
Per Capita Expenditures:	\$54	\$6,520	\$190
Operating Income (loss):	-\$7,477	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	198.37%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$82,450	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$107	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Winfield Village

Unit Code: 022/135/32

County: DUPAGE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,277,945

Equalized Assessed Valuation: \$289,820,050

Population: 9,655

Employees:

Full Time: 30

Part Time: 7

Salaries Paid: \$2,309,178

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,593,434	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$165	\$421	\$302
Revenue Collected During FY 05:	\$3,700,052	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,787,017	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$383	\$630	\$495
Per Capita Expenditures:	\$392	\$602	\$497
Revenues over (under) Expenditures:	-\$86,965	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	39.18%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,483,654	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$154	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$713,330	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$853,203	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$7,299,297	\$6,504,798	\$1,594,130
Per Capita Debt:	\$756	\$1,022	\$486
General Obligation Debt over EAV:	2.39%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$9,158,173	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$949	\$1,039	\$690
Revenue Collected During FY 05:	\$2,988,690	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$2,528,242	\$2,093,056	\$920,282
Per Capita Revenue:	\$310	\$387	\$255
Per Capita Expenditures:	\$262	\$358	\$250
Operating Income (loss):	\$460,448	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	324.72%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$8,209,760	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$850	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Winnebago Village**

Unit Code: **101/055/32** County: **WINNEBAGO**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,047,386**

Equalized Assessed Valuation: **\$37,899,576**

Population: **2,998**

Employees:

Full Time: **13**

Part Time: **8**

Salaries Paid: **\$554,031**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,715,302	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$1,239	\$421	\$302
Revenue Collected During FY 05:	\$1,208,363	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,152,253	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$403	\$630	\$495
Per Capita Expenditures:	\$384	\$602	\$497
Revenues over (under) Expenditures:	\$56,110	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	327.31%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$3,771,412	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$1,258	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,059,721	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$774,256	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$756,751	\$6,504,798	\$1,594,130
Per Capita Debt:	\$252	\$1,022	\$486
General Obligation Debt over EAV:	0.54%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,206,913	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$736	\$1,039	\$690
Revenue Collected During FY 05:	\$706,831	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$519,956	\$2,093,056	\$920,282
Per Capita Revenue:	\$236	\$387	\$255
Per Capita Expenditures:	\$173	\$358	\$250
Operating Income (loss):	\$186,875	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	116.57%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$606,121	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$202	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Winnetka Village**

Unit Code: **016/610/32**

County: **COOK**

Fiscal Year End: **3/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,486,527**

Equalized Assessed Valuation: **\$860,290,170**

Population: **12,419**

Employees:

Full Time: **165**

Part Time: **4**

Salaries Paid: **\$11,995,057**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$13,891,797	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$1,119	\$421	\$302
Revenue Collected During FY 05:	\$16,659,052	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$16,141,090	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,341	\$630	\$495
Per Capita Expenditures:	\$1,300	\$602	\$497
Revenues over (under) Expenditures:	\$517,962	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	101.39%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$16,365,639	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$1,318	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$447,032	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$19,704,447	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,237,767	\$6,504,798	\$1,594,130
Per Capita Debt:	\$422	\$1,022	\$486
General Obligation Debt over EAV:	0.12%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$41,232,759	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$3,320	\$1,039	\$690
Revenue Collected During FY 05:	\$16,118,549	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$13,828,548	\$2,093,056	\$920,282
Per Capita Revenue:	\$1,298	\$387	\$255
Per Capita Expenditures:	\$1,113	\$358	\$250
Operating Income (loss):	\$2,290,001	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	301.09%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$41,636,480	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$3,353	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Winslow Village

Unit Code: 089/060/32 County: STEPHENSON

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$666,050

Equalized Assessed Valuation: \$2,116,122

Population: 400

Employees:

Full Time:	1
Part Time:	12
Salaries Paid:	\$39,264

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$633,723	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$1,584	\$2,087	\$357
Revenue Collected During FY 05:	\$105,397	\$263,756	\$104,910
Expenditures During FY 05:	\$124,153	\$237,532	\$100,347
Per Capita Revenue:	\$263	\$4,487	\$246
Per Capita Expenditures:	\$310	\$4,086	\$239
Revenues over (under) Expenditures:	-\$18,756	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	495.33%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$614,967	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$1,537	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$521,535	\$63,201	\$
Total Unrestricted Net Assets:	\$62,324	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$18,779	\$409,042	\$26,000
Per Capita Debt:	\$47	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$269,384	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$673	\$14,062	\$428
Revenue Collected During FY 05:	\$71,205	\$246,713	\$67,356
Expenditures During FY 05:	\$71,208	\$244,927	\$81,136
Per Capita Revenue:	\$178	\$6,806	\$165
Per Capita Expenditures:	\$178	\$6,520	\$190
Operating Income (loss):	-\$3	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	378.30%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$269,381	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$673	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Winthrop Harbor Village

Unit Code: 049/210/32

County: LAKE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,060,922

Equalized Assessed Valuation: \$132,996,166

Population: 6,853

Employees:

Full Time: 27

Part Time: 56

Salaries Paid: \$1,989,814

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$544,759	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$79	\$421	\$302
Revenue Collected During FY 05:	\$4,264,301	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$4,031,048	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$622	\$630	\$495
Per Capita Expenditures:	\$588	\$602	\$497
Revenues over (under) Expenditures:	\$233,253	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	19.30%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$778,012	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$114	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$163,665	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$614,347	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$296,056	\$6,504,798	\$1,594,130
Per Capita Debt:	\$43	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$97,813	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$14	\$1,039	\$690
Revenue Collected During FY 05:	\$560,261	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$762,200	\$2,093,056	\$920,282
Per Capita Revenue:	\$82	\$387	\$255
Per Capita Expenditures:	\$111	\$358	\$250
Operating Income (loss):	-\$201,939	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	300.93%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,293,715	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$335	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Witt City

Unit Code: 068/100/30

County: MONTGOME

Fiscal Year End: 4/15/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$492,000

Equalized Assessed Valuation: \$3,803,171

Population: 991

Employees:

Full Time: 3

Part Time: 4

Salaries Paid: \$127,176

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$49,667	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$50	\$2,087	\$357
Revenue Collected During FY 05:	\$302,706	\$263,756	\$104,910
Expenditures During FY 05:	\$309,806	\$237,532	\$100,347
Per Capita Revenue:	\$305	\$4,487	\$246
Per Capita Expenditures:	\$313	\$4,086	\$239
Revenues over (under) Expenditures:	-\$7,100	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	14.52%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$44,982	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$45	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$44,982	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$369,345	\$409,042	\$26,000
Per Capita Debt:	\$373	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$392,282	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$396	\$14,062	\$428
Revenue Collected During FY 05:	\$286,496	\$246,713	\$67,356
Expenditures During FY 05:	\$257,032	\$244,927	\$81,136
Per Capita Revenue:	\$289	\$6,806	\$165
Per Capita Expenditures:	\$259	\$6,520	\$190
Operating Income (loss):	\$29,464	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	163.14%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$419,331	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$423	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wonder Lake Village

Unit Code: 063/107/32

County: MCHENRY

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,129,550

Equalized Assessed Valuation: \$60,909,366

Population: 1,024

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: \$166,651

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$386,625	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$378	\$421	\$302
Revenue Collected During FY 05:	\$832,476	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$646,543	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$813	\$630	\$495
Per Capita Expenditures:	\$631	\$602	\$497
Revenues over (under) Expenditures:	\$185,933	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	82.13%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$531,001	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$519	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$531,001	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$13,419	\$6,504,798	\$1,594,130
Per Capita Debt:	\$13	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$	\$1,039	\$690
Revenue Collected During FY 05:	\$	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$	\$2,093,056	\$920,282
Per Capita Revenue:	\$	\$387	\$255
Per Capita Expenditures:	\$	\$358	\$250
Operating Income (loss):	\$	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	0.00%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wood Dale City**

Unit Code: **022/140/30** County: **DUPAGE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,129,857**

Equalized Assessed Valuation: **\$564,376,589**

Population: **13,535**

Employees:

Full Time:	93
Part Time:	22
Salaries Paid:	\$6,228,358

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,396,605	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$473	\$421	\$302
Revenue Collected During FY 05:	\$9,689,385	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$9,176,049	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$716	\$630	\$495
Per Capita Expenditures:	\$678	\$602	\$497
Revenues over (under) Expenditures:	\$513,336	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	74.45%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$6,831,941	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$505	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,632,106	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$8,001,268	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$890,304	\$6,504,798	\$1,594,130
Per Capita Debt:	\$66	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$14,559,185	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,076	\$1,039	\$690
Revenue Collected During FY 05:	\$4,894,950	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$4,614,903	\$2,093,056	\$920,282
Per Capita Revenue:	\$362	\$387	\$255
Per Capita Expenditures:	\$341	\$358	\$250
Operating Income (loss):	\$280,047	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	312.51%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$14,421,926	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,066	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wood River City

Unit Code: 057/130/30 **County:** MADISON

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$21,896,619

Equalized Assessed Valuation: \$83,473,421

Population: 11,500

Employees:

Full Time:	70
Part Time:	42
Salaries Paid:	\$4,061,718

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,415,084	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$993	\$421	\$302
Revenue Collected During FY 05:	\$9,739,710	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$8,820,090	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$847	\$630	\$495
Per Capita Expenditures:	\$767	\$602	\$497
Revenues over (under) Expenditures:	\$919,620	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	139.55%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$12,308,365	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$1,070	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$7,055,744	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,572,397	\$6,504,798	\$1,594,130
Per Capita Debt:	\$485	\$1,022	\$486
General Obligation Debt over EAV:	4.40%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$15,765,631	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,371	\$1,039	\$690
Revenue Collected During FY 05:	\$4,704,954	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$4,539,072	\$2,093,056	\$920,282
Per Capita Revenue:	\$409	\$387	\$255
Per Capita Expenditures:	\$395	\$358	\$250
Operating Income (loss):	\$165,882	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	349.29%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$15,854,513	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,379	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Woodhull Village

Unit Code: 037/080/32

County: HENRY

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$788,300

Equalized Assessed Valuation: \$13,813,534

Population: 808

Employees:

Full Time: 3

Part Time: 13

Salaries Paid: \$137,631

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$163,611	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$202	\$2,087	\$357
Revenue Collected During FY 05:	\$288,356	\$263,756	\$104,910
Expenditures During FY 05:	\$222,543	\$237,532	\$100,347
Per Capita Revenue:	\$357	\$4,487	\$246
Per Capita Expenditures:	\$275	\$4,086	\$239
Revenues over (under) Expenditures:	\$65,813	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	103.09%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$229,424	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$284	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$229,424	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$246,000	\$409,042	\$26,000
Per Capita Debt:	\$304	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$537,302	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$665	\$14,062	\$428
Revenue Collected During FY 05:	\$162,149	\$246,713	\$67,356
Expenditures During FY 05:	\$181,124	\$244,927	\$81,136
Per Capita Revenue:	\$201	\$6,806	\$165
Per Capita Expenditures:	\$224	\$6,520	\$190
Operating Income (loss):	-\$18,975	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	286.17%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$518,327	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$641	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Woodlawn Village

Unit Code: 041/050/32

County: JEFFERSON

Fiscal Year End: 3/31/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$685,100

Equalized Assessed Valuation: \$2,168,682

Population: 630

Employees:

Full Time: 5

Part Time: 6

Salaries Paid: \$176,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$206,960	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$329	\$2,087	\$357
Revenue Collected During FY 05:	\$148,045	\$263,756	\$104,910
Expenditures During FY 05:	\$151,156	\$237,532	\$100,347
Per Capita Revenue:	\$235	\$4,487	\$246
Per Capita Expenditures:	\$240	\$4,086	\$239
Revenues over (under) Expenditures:	-\$3,111	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	103.38%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$156,259	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$248	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$156,259	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,560,000	\$409,042	\$26,000
Per Capita Debt:	\$2,476	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,585,988	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$4,105	\$14,062	\$428
Revenue Collected During FY 05:	\$616,505	\$246,713	\$67,356
Expenditures During FY 05:	\$698,925	\$244,927	\$81,136
Per Capita Revenue:	\$979	\$6,806	\$165
Per Capita Expenditures:	\$1,109	\$6,520	\$190
Operating Income (loss):	-\$82,420	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	365.01%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$2,551,158	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$4,049	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Woodridge Village

Unit Code: 022/145/32 **County:** DUPAGE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$26,127,109

Equalized Assessed Valuation: \$914,932,559

Population: 33,253

Employees:

Full Time:	142
Part Time:	25
Salaries Paid:	\$9,353,408

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,172,517	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$336	\$342	\$294
Revenue Collected During FY 05:	\$16,302,504	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$15,165,250	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$490	\$795	\$759
Per Capita Expenditures:	\$456	\$753	\$732
Revenues over (under) Expenditures:	\$1,137,254	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	75.24%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$11,410,224	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$343	\$394	\$314

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,572,049	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	\$14,875,917	\$8,637,040	\$9,499,158



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$19,980,339	\$60,226,541	\$32,019,312
Per Capita Debt:	\$601	\$1,123	\$892
General Obligation Debt over EAV:	1.80%	4.40%	2.85%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$29,145,225	\$57,844,443	\$36,114,494
Per Capita Beginning Retained Earnings for FY 05:	\$876	\$1,079	\$913
Revenue Collected During FY 05:	\$6,287,018	\$15,014,235	\$8,305,528
Expenditures During FY 05:	\$6,847,279	\$13,504,760	\$8,155,380
Per Capita Revenue:	\$189	\$280	\$223
Per Capita Expenditures:	\$206	\$251	\$206
Operating Income (loss):	-\$560,261	\$1,509,475	\$551,443
Ratio of Retained Earnings to Expenditures:	427.26%	476.70%	453.41%
Ending Retained Earnings for FY 05:	\$29,256,024	\$60,116,044	\$38,326,047
Per Capita Ending Retained Earnings:	\$880	\$1,118	\$938



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Woodson Village**

Unit Code: **069/055/32**

County: **MORGAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$434,000**

Equalized Assessed Valuation: **\$4,031,839**

Population: **559**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$37,187**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$180,990	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$324	\$2,087	\$357
Revenue Collected During FY 05:	\$136,417	\$263,756	\$104,910
Expenditures During FY 05:	\$121,271	\$237,532	\$100,347
Per Capita Revenue:	\$244	\$4,487	\$246
Per Capita Expenditures:	\$217	\$4,086	\$239
Revenues over (under) Expenditures:	\$15,146	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	161.73%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$196,136	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$351	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,730	\$63,201	\$
Total Unrestricted Net Assets:	\$191,421	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$108,300	\$409,042	\$26,000
Per Capita Debt:	\$194	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$34,623	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	-\$62	\$14,062	\$428
Revenue Collected During FY 05:	\$50,631	\$246,713	\$67,356
Expenditures During FY 05:	\$57,906	\$244,927	\$81,136
Per Capita Revenue:	\$91	\$6,806	\$165
Per Capita Expenditures:	\$104	\$6,520	\$190
Operating Income (loss):	-\$7,275	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	970.52%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$561,992	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,005	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Woodstock City**

Unit Code: **063/115/30** County: **MCHENRY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,280,900**

Equalized Assessed Valuation: **\$438,601,017**

Population: **21,657**

Employees:

Full Time:	151
Part Time:	40
Salaries Paid:	\$8,259,191

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,384,190	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$295	\$421	\$302
Revenue Collected During FY 05:	\$13,579,208	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$13,170,581	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$627	\$630	\$495
Per Capita Expenditures:	\$608	\$602	\$497
Revenues over (under) Expenditures:	\$408,627	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	49.99%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$6,584,311	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$304	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,969,009	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$514,383	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$27,353,629	\$6,504,798	\$1,594,130
Per Capita Debt:	\$1,263	\$1,022	\$486
General Obligation Debt over EAV:	1.62%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$19,254,733	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$889	\$1,039	\$690
Revenue Collected During FY 05:	\$5,922,207	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$3,960,387	\$2,093,056	\$920,282
Per Capita Revenue:	\$273	\$387	\$255
Per Capita Expenditures:	\$183	\$358	\$250
Operating Income (loss):	\$1,961,820	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	528.76%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$20,940,841	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$967	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Worden Village

Unit Code: 057/135/32 County: MADISON

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$800,093

Equalized Assessed Valuation: \$8,283,994

Population: 906

Employees:

Full Time: 5

Part Time: 2

Salaries Paid: \$173,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$167,897	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$185	\$2,087	\$357
Revenue Collected During FY 05:	\$400,475	\$263,756	\$104,910
Expenditures During FY 05:	\$455,411	\$237,532	\$100,347
Per Capita Revenue:	\$442	\$4,487	\$246
Per Capita Expenditures:	\$503	\$4,086	\$239
Revenues over (under) Expenditures:	-\$54,936	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	28.64%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$130,434	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$144	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,650	\$63,201	\$
Total Unrestricted Net Assets:	\$104,784	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$75,549	\$409,042	\$26,000
Per Capita Debt:	\$83	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$542,882	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$599	\$14,062	\$428
Revenue Collected During FY 05:	\$234,845	\$246,713	\$67,356
Expenditures During FY 05:	\$294,409	\$244,927	\$81,136
Per Capita Revenue:	\$259	\$6,806	\$165
Per Capita Expenditures:	\$325	\$6,520	\$190
Operating Income (loss):	-\$59,564	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	165.62%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$487,589	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$538	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Worth Village**

Unit Code: **016/615/32** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,921,100**

Equalized Assessed Valuation: **\$154,099,262**

Population: **11,047**

Employees:

Full Time:	59
Part Time:	53
Salaries Paid:	\$3,731,325

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$517,901	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$47	\$421	\$302
Revenue Collected During FY 05:	\$8,334,791	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$8,355,510	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$754	\$630	\$495
Per Capita Expenditures:	\$756	\$602	\$497
Revenues over (under) Expenditures:	-\$20,719	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	14.81%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,237,182	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$112	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$581,925	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$563,030	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$11,367,216	\$6,504,798	\$1,594,130
Per Capita Debt:	\$1,029	\$1,022	\$486
General Obligation Debt over EAV:	1.62%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,939,318	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$357	\$1,039	\$690
Revenue Collected During FY 05:	\$1,619,172	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$1,897,505	\$2,093,056	\$920,282
Per Capita Revenue:	\$147	\$387	\$255
Per Capita Expenditures:	\$172	\$358	\$250
Operating Income (loss):	-\$278,333	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	192.94%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$3,660,985	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$331	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wyanet Village**

Unit Code: **006/120/32** County: **BUREAU**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$909,576**

Equalized Assessed Valuation: **\$6,748,678**

Population: **1,200**

Employees:

Full Time:	6
Part Time:	4
Salaries Paid:	\$166,600

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$169,711	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$141	\$421	\$302
Revenue Collected During FY 05:	\$361,195	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$376,507	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$301	\$630	\$495
Per Capita Expenditures:	\$314	\$602	\$497
Revenues over (under) Expenditures:	-\$15,312	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	51.20%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$192,785	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$161	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$157,712	\$31,755	\$
Total Unreserved Funds:	\$35,073	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,263,258	\$6,504,798	\$1,594,130
Per Capita Debt:	\$1,053	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$815,272	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$679	\$1,039	\$690
Revenue Collected During FY 05:	\$245,243	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$189,312	\$2,093,056	\$920,282
Per Capita Revenue:	\$204	\$387	\$255
Per Capita Expenditures:	\$158	\$358	\$250
Operating Income (loss):	\$55,931	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	444.20%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$840,917	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$701	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wyoming City

Unit Code: 087/025/30

County: STARK

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,175,213

Equalized Assessed Valuation: \$10,350,617

Population: 1,424

Employees:

Full Time: 6

Part Time: 10

Salaries Paid: \$224,724

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$284,583	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$200	\$421	\$302
Revenue Collected During FY 05:	\$513,845	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$469,929	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$361	\$630	\$495
Per Capita Expenditures:	\$330	\$602	\$497
Revenues over (under) Expenditures:	\$43,916	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	74.69%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$351,010	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$246	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$234,455	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$87,304	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$263,214	\$6,504,798	\$1,594,130
Per Capita Debt:	\$185	\$1,022	\$486
General Obligation Debt over EAV:	2.54%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,209,658	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$1,552	\$1,039	\$690
Revenue Collected During FY 05:	\$324,423	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$399,721	\$2,093,056	\$920,282
Per Capita Revenue:	\$228	\$387	\$255
Per Capita Expenditures:	\$281	\$358	\$250
Operating Income (loss):	-\$75,298	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	610.66%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,440,932	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$1,714	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Xenia Village

Unit Code: 013/035/32

County: CLAY

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,218,850

Equalized Assessed Valuation: \$1,732,417

Population: 402

Employees:

Full Time: 3

Part Time: 9

Salaries Paid: \$94,114

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$834,352	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$2,076	\$2,087	\$357
Revenue Collected During FY 05:	\$509,849	\$263,756	\$104,910
Expenditures During FY 05:	\$481,185	\$237,532	\$100,347
Per Capita Revenue:	\$1,268	\$4,487	\$246
Per Capita Expenditures:	\$1,197	\$4,086	\$239
Revenues over (under) Expenditures:	\$28,664	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	179.35%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$863,016	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$2,147	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$715	\$63,201	\$
Total Unrestricted Net Assets:	\$862,301	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$363,000	\$409,042	\$26,000
Per Capita Debt:	\$903	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$654,838	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,629	\$14,062	\$428
Revenue Collected During FY 05:	\$148,489	\$246,713	\$67,356
Expenditures During FY 05:	\$186,408	\$244,927	\$81,136
Per Capita Revenue:	\$369	\$6,806	\$165
Per Capita Expenditures:	\$464	\$6,520	\$190
Operating Income (loss):	-\$37,919	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	330.95%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$616,919	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,535	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Yale Village**

Unit Code: **040/040/32** County: **JASPER**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$92,700**

Equalized Assessed Valuation: **\$342,565**

Population: **96**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Number Submitted = 2

state motor fuel

village of yale

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$210,329	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$2,191	\$2,087	\$357
Revenue Collected During FY 05:	\$46,957	\$263,756	\$104,910
Expenditures During FY 05:	\$89,300	\$237,532	\$100,347
Per Capita Revenue:	\$489	\$4,487	\$246
Per Capita Expenditures:	\$930	\$4,086	\$239
Revenues over (under) Expenditures:	-\$42,343	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	188.11%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$167,986	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$1,750	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32

County: KNOX

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$789,050

Equalized Assessed Valuation: \$6,489,110

Population: 725

Employees:

Full Time: 1

Part Time: 13

Salaries Paid: \$120,942

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$189,903	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$262	\$2,087	\$357
Revenue Collected During FY 05:	\$187,365	\$263,756	\$104,910
Expenditures During FY 05:	\$134,531	\$237,532	\$100,347
Per Capita Revenue:	\$258	\$4,487	\$246
Per Capita Expenditures:	\$186	\$4,086	\$239
Revenues over (under) Expenditures:	\$52,834	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	186.25%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$250,564	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$346	\$2,416	\$390

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$344	\$63,201	\$
Total Unrestricted Net Assets:	\$250,220	\$151,920	\$91,970



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$375,891	\$409,042	\$26,000
Per Capita Debt:	\$518	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$24,932	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$34	\$14,062	\$428
Revenue Collected During FY 05:	\$211,229	\$246,713	\$67,356
Expenditures During FY 05:	\$223,277	\$244,927	\$81,136
Per Capita Revenue:	\$291	\$6,806	\$165
Per Capita Expenditures:	\$308	\$6,520	\$190
Operating Income (loss):	-\$12,048	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	375.43%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$838,239	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,156	\$15,012	\$685



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Zeigler City

Unit Code: 028/075/30

County: FRANKLIN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,917,560

Equalized Assessed Valuation: \$4,059,064

Population: 1,700

Employees:

Full Time: 12

Part Time: 16

Salaries Paid: \$325,863

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$85,237	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$50	\$421	\$302
Revenue Collected During FY 05:	\$858,542	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$880,454	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$505	\$630	\$495
Per Capita Expenditures:	\$518	\$602	\$497
Revenues over (under) Expenditures:	-\$21,912	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	12.42%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$109,314	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$64	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$109,314	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$464,309	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$273	\$1,039	\$690
Revenue Collected During FY 05:	\$345,283	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$304,421	\$2,093,056	\$920,282
Per Capita Revenue:	\$203	\$387	\$255
Per Capita Expenditures:	\$179	\$358	\$250
Operating Income (loss):	\$40,862	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	162.88%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$495,853	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$292	\$1,217	\$926



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Zion City**

Unit Code: **049/215/30** County: **LAKE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,092,500**

Equalized Assessed Valuation: **\$324,709,359**

Population: **22,866**

Employees:

Full Time: **118**

Part Time: **17**

Salaries Paid: **\$10,326,669**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,943,692	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$435	\$421	\$302
Revenue Collected During FY 05:	\$16,604,459	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$18,630,753	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$726	\$630	\$495
Per Capita Expenditures:	\$815	\$602	\$497
Revenues over (under) Expenditures:	-\$2,026,294	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	48.48%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$9,032,334	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$395	\$471	\$343

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,650,994	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$5,294,390	\$1,361,780	\$681,255



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$44,475,129	\$6,504,798	\$1,594,130
Per Capita Debt:	\$1,945	\$1,022	\$486
General Obligation Debt over EAV:	12.72%	1.64%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$6,053,480	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$265	\$1,039	\$690
Revenue Collected During FY 05:	\$5,169,677	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$3,915,369	\$2,093,056	\$920,282
Per Capita Revenue:	\$226	\$387	\$255
Per Capita Expenditures:	\$171	\$358	\$250
Operating Income (loss):	\$1,254,308	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	186.64%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$7,307,788	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$320	\$1,217	\$926